

Telephone Order Clerk Reference Guide



Department of the Treasury
Internal Revenue Service

Document 7131 (Rev. 2-88)

Catalog Number 63741 |



Mission

The purpose of the IRS is to collect the proper amount of tax revenues at the least cost to the public, and in a manner that warrants the highest degree of public confidence in our integrity, efficiency and fairness. To achieve that purpose, we will:

Encourage and achieve the highest possible degree of voluntary compliance in accordance with the tax law and regulations;

Advise the public of their rights and responsibilities;

Determine the extent of compliance and the causes of noncompliance;

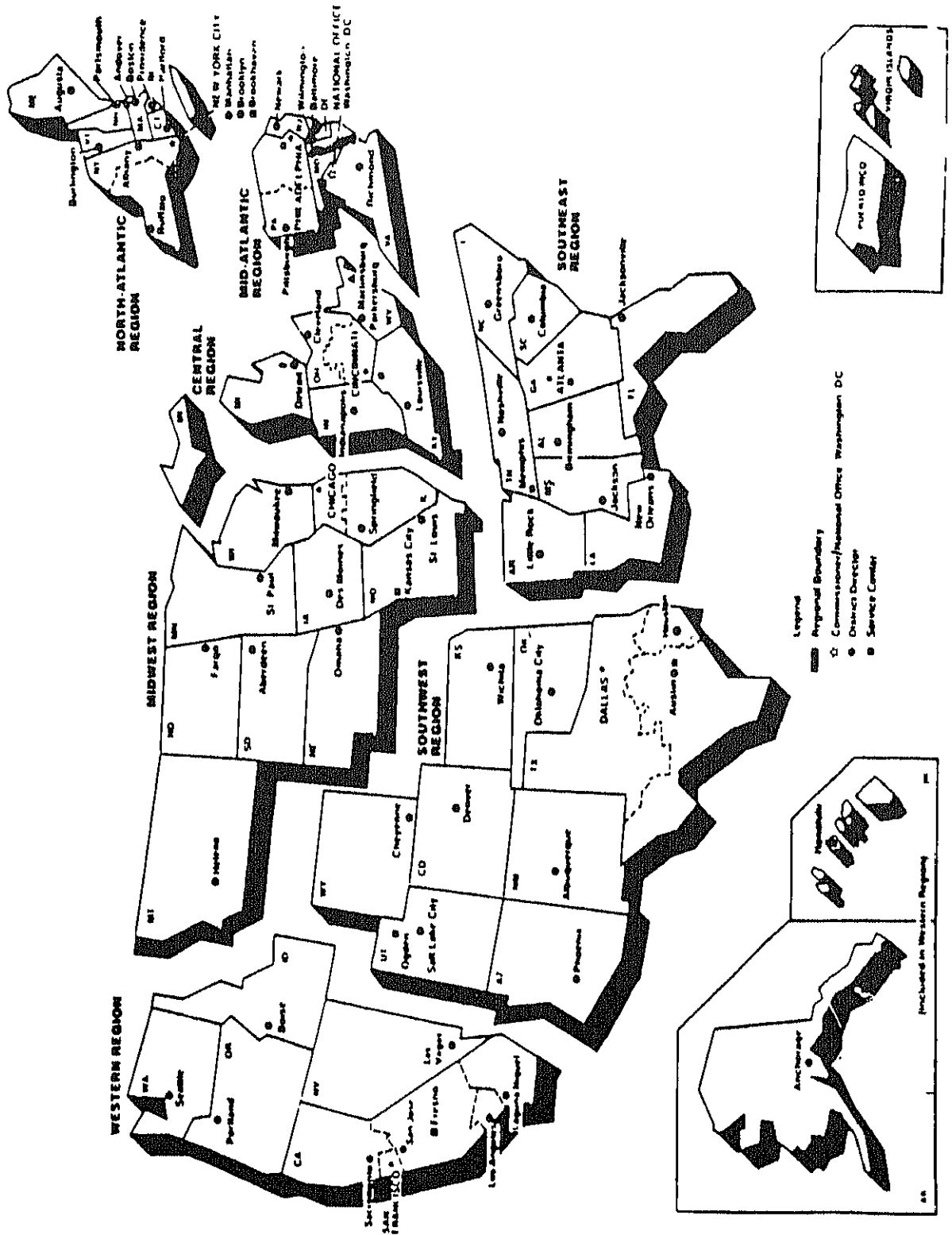
Do all things needed for the proper administration and enforcement of the tax laws;

Continually search for and implement new, more efficient and effective ways of accomplishing our Mission.

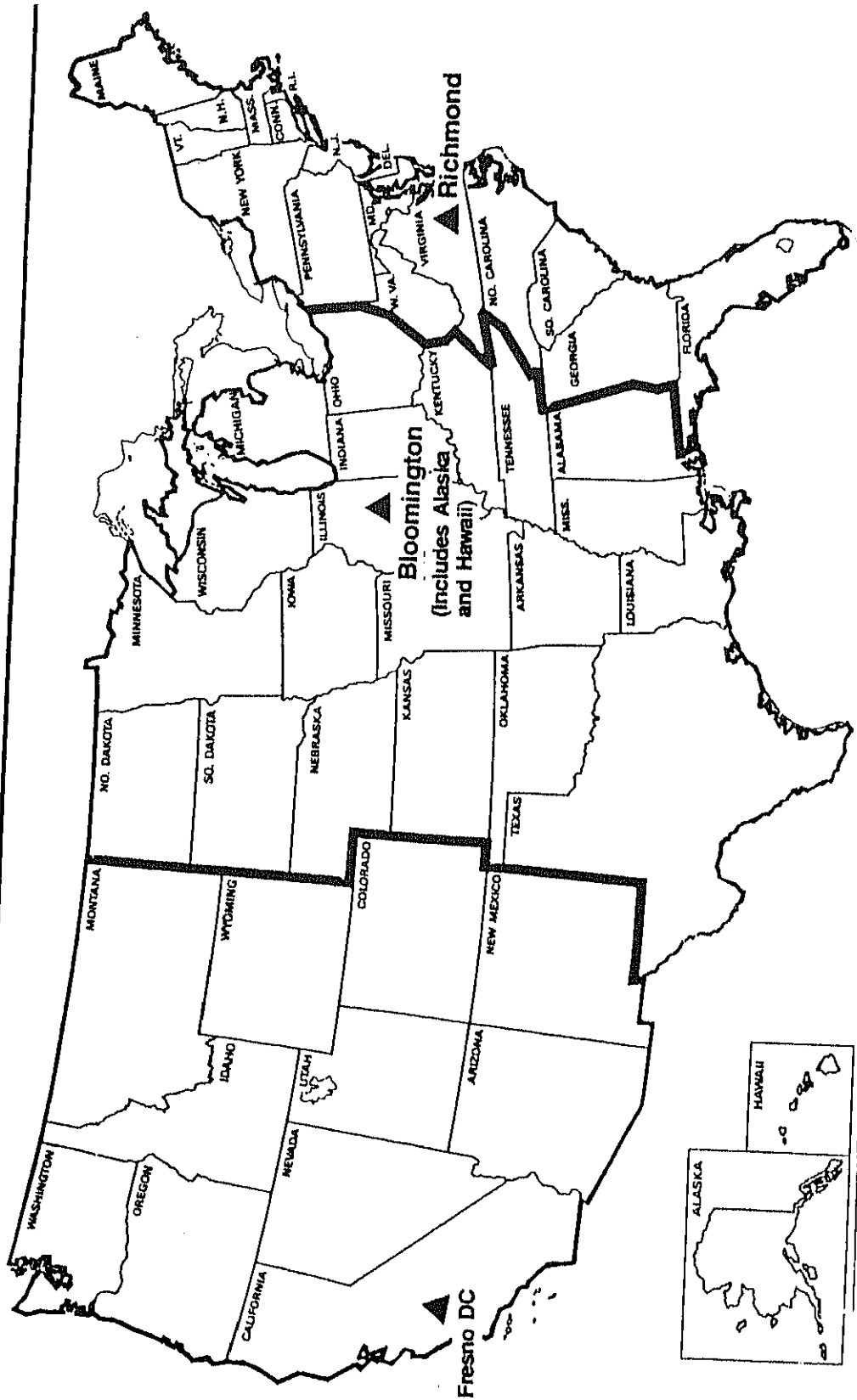
TABLE OF CONTENTS

Regional Map.....	5
Distribution Center Map.....	7
Superintendent of Documents.....	9
National Office Reading Room.....	11
Substitute Forms.....	15
Reproduction Proofs.....	19
BPOL (Bank, Post Office & Library).....	21
Congressional Kit.....	23
Tax Refund Information.....	25
Numerical List - Forms.....	27
Alphabetical Subject Index - Forms.....	53
Alphabetical Subject Index - Publications.....	67
Numerical Subject Index - Publications.....	79
States.....	87

Regional Map



fax Forms Distribution



3 Distribution Centers Serving Public Orders and Internal Needs

Forms Distribution Center
P.O. Box 12626
Fresno, CA 93778

Forms Distribution Center
P.O. Box 9903
Bloomington, IL 61799

Forms Distribution Center
P.O. Box 25866
Richmond, VA 23260

SUPERINTENDENT OF DOCUMENTS

Superintendent of Documents offers some IRS items at a cost. These items are IR Bulletin, IR Code, and Treasury Regulations.

They may be obtained by:

Writing to - Superintendent of Documents
U.S. Government Printing Office
Washington, D.C. 20402

Calling - Superintendent of Documents
(202) 783-3238 (not a toll-free number)

Superintendent of Documents also offers bulk supplies of most tax forms. These items are usually ordered on GPO Form 35-65 which is included in IRS Pub. 1045. These items may be obtained by writing to:

Superintendent of Documents
Attn: Tax Forms
8660-A Cherry Lane
Laurel, MD 20707-4988

Problems should be referred to on 1-(301)-953-2298 (not toll free).

NATIONAL OFFICE READING ROOM

Some Federal printed items may also be obtained from the National Office Reading Room. There is a charge for these items. Items may be obtained by:

Writing to - National Office Reading Room
1111 Constitution Ave., N.W., Room 1565
Washington, D.C. 20224

Calling - (202) 566-3770 (not a toll-free number)

Items available from the Reading Room are listed on the following pages.

ITEMS AVAILABLE FROM THE NATIONAL OFFICE READING ROOM

INTERNAL REVENUE CODE: Title 26 of the United States Code
(tax law).

TREASURY REGULATIONS: Administrative regulations issued to
implement or supplement tax law.

NATIONAL OFFICE READING ROOM

Some Federal printed items may also be obtained from the National Office Reading Room. There is a charge for these items. Items may be obtained by:

Writing to - National Office Reading Room
1111 Constitution Ave., N.W., Room 1565
Washington, D.C. 20224

Calling - (202) 566-3770 (not a toll-free number)

Items available from the Reading Room are listed on the following pages.

ITEMS AVAILABLE FROM THE NATIONAL OFFICE READING ROOM

INTERNAL REVENUE CODE: Title 26 of the United States Code
(tax law).

TREASURY REGULATIONS: Administrative regulations issued to
implement or supplement tax law.

REVENUE RULINGS (published): Conclusions of the Service on the application of tax law to a specific set of circumstances.

PRIVATE LETTER RULINGS: A ruling issued to a specific taxpayer about that taxpayer's particular situation or question. These rulings are not supposed to be precedent setting. However, the Freedom of Information Act requires IRS to release to the general public copies of letter rulings with taxpayer identifying information deleted.

REVENUE PROCEDURES: IRS procedures which the public must follow.

TREASURY DECISIONS: Decisions on how specific tax issues will be handled or implemented. Treasury decisions usually result in the issuance of regulations or temporary regulations.

ACTIONS ON DECISIONS: A summary of actions taken by IRS as a result of court decisions.

TECHNICAL ADVISE MEMOS: Counsel advice to other IRS components on how to handle certain tax situations.

GENERAL COUNSEL MEMOS: Similar to Technical Advise Memos.

INTERNAL REVENUE MANUAL: Procedures of the Internal Revenue Service.

TAX TREATIES: Agreements with other countries on tax issues.

INTERNAL REVENUE BULLETIN: The authoritative instrument of the IRS Commissioner for announcing official rulings and procedures of the IRS and for publishing Treasury Decisions, Executive Orders, Tax Conventions, legislation, court decisions and other items of interest.

USE OF SUBSTITUTE OR PRIVATELY PRINTED FORMS

BUSINESS AND TAX PREPARERS

The Internal Revenue Service has issued revenue procedures for tax preparers or businesses who wish to supply information which will not fit on the prescribed form or who wish to report information on a privately designed or computer-generated form. These revenue procedures are found in Publications 1141, 1149, 1161, 1167, and 1179. These publications are issued in the fall of each year. Taxpayers may order these publications by filling out a special order form found in Publication 1045, Information for Tax Practitioners.

If callers request these items, you will take the order on a Form 4190. Revenue Procedures may have two numbers. One is the procedure number and the other is the publication number. To avoid confusion, the IRS has begun to issue all revenue procedures with publication numbers. When taking an order, use the publication number.

The revenue procedures, with their publication number and title, are listed on the following pages.

Revenue Procedure Number	Pub Number	Title
87-25	1141	Specifications for private printing of Forms W-2, W-2P, and W-3
87-12	1149	Magnetic tape reporting of windfall profits tax
81-28	1161	Revenue procedures on paper substitutes for Form 1042-S
80-27	1162	Group Exemption Procedure
87-11	1167	Substitute printed, computer prepared and computer generated tax forms and schedules
87-17	1179	Specifications for paper document reporting and paper substitutions for Forms 1096, 1098, 1099 series 5498, and W-2G
86-40	1187	Filing Forms 1042-S on magnetic tape
83-25	1211	Provide guidelines to those corporations which elect to be a subchapter (s) corporation
86-28	1220	Requirements and conditions for filing Information Return Forms 1098, 1099, 5498, and W-2G Series on magnetic tape

Revenue Procedure Number	Pub Number	Title
83-63	1223	Specifications for private printing of substitute Forms W-2C and W-3
86-45	1239	Requirements and conditions for submitting Form 8027 on magnetic tape
86-13	1245	Magnetic tape reporting for Forms W-4
84-24	1248	Requirements and preparation of transmittal documents for annual information returns
86-37	1253	Requirements and conditions for filing Information Return Forms 1098, 1099, 5498 and W-2G Series on cassette or mini-disk
86-34	1255	Requirements and conditions for filing Information Returns 1098, 1099, 5498 and W-2G Series on 8 inch magnetic diskette
86-11	1270	Revenue procedure provides guidelines for the use and distribution of the IRS Video-text Tax Library

Revenue Procedure Number	Pub Number	Title
70-6	1271	Procedures for agents requesting authorization to perform acts required of employers under Federal Employment Tax Statutes
84-33	1272	Optional method of transfer/paying agents to report and deposit backup withholding
86-32	1311	Requirements and conditions for filing information return Forms 1098, 1099, 5498 and W-2G Series on 5 1/4 inch magnetic diskette

REPRODUCTION PROOFS

Tax practitioners or public printers may obtain the printing specifications from the IRS to print their own forms, also several publications. The official forms are available as REPRODUCTION PROOFS at a cost of \$1.00 per page and are ordered on Form 6747, Order for Reproduction Proofs. The order form may be obtained by writing to:

Internal Revenue Service
Reproduction Proof Coordinator
Room 1528
1111 Constitution Avenue, N.W.
Washington, D.C. 20224

BANK, POST OFFICE AND LIBRARY PROGRAM (BPOL)

The IRS has a special distribution program for banks and post offices that wish to distribute tax forms to the public. This program is the Bank, Post Office and Library (BPOL) Program. The variety of material provided through this program varies according to the participating entity. That is, libraries are offered a more extensive selection of material than are banks and post offices. In addition, the name of the program is a misnomer in that the list of participants includes chambers of commerce, state and local governments, etc.

Toll free # 1-800-221-1535

BANK AND POST OFFICE

The IRS provides banks and post offices with the following six MAJOR tax items:

Form 1040

Instructions for Form 1040

Form 1040A

Form 1040EZ

Instructions for Forms 1040A and 1040EZ

Schedules A & B to Form 1040

CONGRESSIONAL KIT

If a call is from a Congressional or Senatorial office and the inquiry is received before January 5, advise the caller that all Congressional Offices, including field offices, that have submitted addresses to the National Office Legislative Affairs, are automatically sent a kit containing numerous reference materials. The items included in the kit are listed in your Reference Guide.

If a caller wishes to order another kit, or has not received one, you should refer them to the special telephone number used by the Banks, Post Office and Library Program (BPOL) participants: Toll-Free 1-800-221-1535.

If a caller wishes to order bulk supplies of tax forms, instructions and publications, you should also refer them to the "BPOL" number, 1-800-221-1535. Advise them that their order will be be specially handled and shipped expeditiously to them. If they insist on placing an order with you, record the order on Form 4190. These orders should be handled in accordance with the procedures used for orders received from libraries (see Library Program).

TENTATIVE CONGRESSIONAL KIT CONTENTS:

Pub 15: Employer's Tax Guide
Pub 17: Your Federal Income Tax Guide
Pub 225: Farmer's Tax Guide
Pub 334: Tax Guide for Small Business
Pub 553: Highlights of 1987 Tax Changes
Pub 910: Taxpayer's Guide to IRS Information Assistance and
 Publications

Pub 915: Social Security Benefits
Pub 1132: Reproducible Federal Tax Forms
Pub 1137: Brochure on Toll-Free Telephone Numbers
Pub 1163: Tele-Tax Brochure
Pub 1194: Set of Taxpayer Information Publications
Pub 1200: Catalog of Federal Tax Forms and Publications
Pub 1273: Guide to the IRS for Congressional Staff

Form 1040 Instructions

Forms 1040A and 1040EZ Instructions

Form 6112L: Request for Prior Year Tax Form

Package X: Informational Copies of Federal Tax Forms

State Supplement

CALLS FOR TAX REFUND INFORMATION

If a caller wants to check on his/her refund, the assistor should give the Universal Tele-Tax Refund Information number. The number is Toll-Free 1-800-554-4477. However, some states have a local Tax Refund Information number available. The assistor should ask for the caller's location and refer to the listing in the Reference Guide for the local number of that state. Please request that the caller wait 10 weeks after filing his/her income tax return to check on the refund status.

A caller questioning the amount on the refund check received or having other problems concerning the refund can be referred to Tax Assistance Number 800-424-1040. The caller should be told that they will receive a notice within two weeks of receipt of the refund check explaining the discrepancy.

Part I Numerical List of Federal Tax Return Forms and Related Forms

T(Timber)

Forest Industries Schedules

Supplement to income tax return for taxpayers claiming a deduction for depletion of timber and for depreciation of plant and other timber improvements.
IT-IRC sec. 631; Regs. sec. 1.611-3

Tax Forms Package 1040EZ & 1040A

Federal Income Tax Forms

A package of income tax forms for individual taxpayers. Contains one copy of instructions for Form 1040A and two copies each of Form 1040EZ, Form 1040A, and Schedule 1 (Form 1040A).
IT-IRC sec. 6012; Pub. 17

Tax Forms Package 1

Federal Income Tax Forms

A package of income tax forms for nonbusiness and nonfarm taxpayers. Contains one copy of instructions for Form 1040 and two copies of the following: Form 1040, Schedule A, Schedule B, Form 8598 and instructions, and Form 8606.
IT-IRC sec. 6012; Pub. 17

Tax Forms Package 1-X

Federal Income Tax Forms

A package of income tax forms for nonbusiness and nonfarm taxpayers. Contains one copy of instructions for Form 1040 and two copies of the following: Form 1040, Schedule A, Schedule B, Form 2106 and instructions, Form 2441, Form 8598 and instructions, and Form 8606.
IT-IRC sec. 6012; Pub. 17

Tax Forms Package 2

Federal Income Tax Forms

A package of income tax forms for nonbusiness and nonfarm taxpayers. Contains one copy of instructions for Form 1040 and two copies of the following: Form 1040, Schedule A, Schedule B, Schedule D, Schedule E, Form 2441, Form 4562 and instructions, Form 8582 and instructions, Form 8598 and instructions, and Form 8606.
IT-IRC sec. 6012; Pub. 17

Tax Forms Package 2-R

Federal Income Tax Forms

A package of income tax forms for nonbusiness and nonfarm taxpayers. Contains one copy of instructions for Form 1040 and two copies of the following: Form 1040, Schedule A, Schedule B, Schedule D, Schedule E, Schedule R and instructions, Form 4562 and instructions, Form 8582 and instructions, and Form 8598 and instructions.
IT-IRC sec. 6012; Pub. 17

Tax Forms Package 3

Federal Income Tax Forms

A package of income tax forms for business taxpayers. Contains one copy of instructions for Form 1040 and two copies of the following: Form 1040, Schedule A, Schedule B, Schedule C, Schedule D, Schedule E, Schedule SE, Form 2441, Form 4562 and instructions, Form 8582 and instructions, Form 8598 and instructions, and Form 8606.
IT-IRC sec. 6012; Pub. 17

Tax Forms Package 4

Federal Income Tax Forms

A package of income tax forms for farm taxpayers. Contains one copy of instructions for Form 1040 and two copies of the following: Form 1040, Schedule A, Schedule B, Schedule C, Schedule D, Schedule E, Schedule F, Schedule SE, Form 2441, Form 4136, Form 4562 and instructions, Form 4797 and instructions, Form 8582 and instructions, Form 8598 and instructions, and Form 8606.
IT-IRC sec. 6012; Pub. 17

Package X

Informational Copies of Federal Tax Forms

A two-volume set of income tax and information return forms, substitute forms information, and other information needed by tax practitioners to service their clients.

CT-1

Employer's Annual Railroad Retirement and Unemployment Repayment Tax Return

Used to report employees' and employers' taxes under the RRTA and RURT.
Emp-IRC secs. 3201, 3202, 3221, 3321, 3322, 3323 and 6011; Regs. secs. 31.3201, 31.3202, 31.3221, 31.6011(a)-2 and 31.6302(c)-2; Separate instructions

CT-2

Employee Representative's Quarterly Railroad Tax Return

Used to report employee representative's tax under the RRTA and RURT.
Emp-IRC secs. 3211, 3321, and 6011; Regs. secs. 31.3211, and 31.6011(a)-2

W-2

Wage and Tax Statement (For Use in Cities and States Authorizing Combined Form)

Used to report wages, tips and other compensation, allocated tips, employee social security tax, income tax, state or city income tax withheld; and to support credit shown on individual income tax return.

Emp-IRC sec. 6051; Regs. secs. 1.6041-2 and 31.6051-1;
Circular E

W-2AS

American Samoa Wage and Tax Statement
Used to report wages, tips, and other compensation, employee social security tax, Samoan income tax withheld, and to support credit shown on American Samoa individual income tax return.
Emp-IRC sec. 6051; Regs. sec. 31.6051-1, Circular SS

W-2c

Statement of Corrected Income and Tax Amounts
Used to correct previously filed Forms W-2, W-2P, W-2AS, W-2GU, W-2NMI, and W-2VI.
Emp-IRC sec. 6051; Regs. secs. 1.6041-2 and 31.6051-1

499R-2/W-2PR

Puerto Rico Withholding Statement
Used to report social security wages, tips, and social security tax withheld for employees in Puerto Rico.
Emp-IRC sec. 6051; Regs. sec. 31.6051-1; Circular PR

W-2G

Statement for Recipients of Certain Gambling Winnings
Used to report gambling winnings and any taxes withheld.
IT-IRC secs. 3402(q) and 6041

W-2GU

Guam Wage and Tax Statement
Used to report wages, tips and other compensation, employee social security tax, Guam income tax withheld, and to support credit shown on individual income tax return.
Emp-IRC sec. 6051; Regs. sec. 31.6051-1; Circular SS

W-2NMI

Northern Mariana Islands Wage and Tax Statement
Used to report wages, tips and other compensation, employee social security tax, NMI income tax withheld, and to support credit shown on individual income tax return.
EMP-IRC sec. 6051; Regs. sec. 31.6050-1; Circular SS

W-2VI

U.S. Virgin Islands Wage and Tax Statement
Used to report wages, tips and other compensation, employee social security tax, VI income tax withheld, and to support credit shown on individual income tax return.
Emp-IRC sec. 6051; Regs. secs. 1.6041-2 and 31.6051-1; Circular SS

W-2P

Statement For Recipients of Annuities, Pensions, Retired Pay, or IRA Payments
Used to report annuities, pensions, retirement pay, and payments from an IRA; Federal and state income tax withheld.

Emp-IRC sec. 3402(o); Regs. sec. 32.1-1; Circular E

W-3

Transmittal of Income and Tax Statements
Used by employers and other payers to transmit annual wage and income tax withheld statements (Forms W-2 and W-2P).
Emp-IRC sec. 6011; Reg. sec. 31.6051-2

W-3c

Transmittal of Corrected Income and Tax Statements
Used by employers and other payers to transmit corrected income and tax statements (Forms W-2c).
Emp-IRC sec. 6011; Reg. sec. 31.6051-2

W-3PR

Transmittal of Withholding Statements
Used by employers to transmit Forms 499R-2/W-2PR.
Emp-IRC sec. 6011; Reg. sec. 31.6051-2; Circular PR

W-3SS

Transmittal of Wage and Tax Statements
Used by employers to transmit Forms W-2AS, W-2GU, [W-2NMI,] and W-2VI.
Emp-IRC sec. 6011; Reg. sec. 31.6051-2; Circular SS

W-4

Employee's Withholding Allowance Certificate
Completed by employee and given to employer so that proper amount of income tax can be withheld from wages. Also used by employee to claim exemption from withholding by certifying that he or she had no liability for income tax for preceding tax year and anticipates that no liability will be incurred for current tax year.
Emp-IRC secs. 3402(f), 3402(i), 3402(m) and 3402(n); Regs. secs. 31.3402(f)(5)-1 and 31.3402(n)-1; Circular E

W-4P

Withholding Certificate for Pension or Annuity Payments
Used to figure amount of Federal income tax to withhold from periodic pension or annuity payments or to claim exemption from withholding for periodic or nonperiodic payments.
Emp-IRC sec. 3405

W-4S

Request for Federal Income Tax Withholding from Sick Pay
Filed with a third party payer of sick pay to request Federal income tax withholding.
Emp-IRC sec. 3402(o); Regs. sec. 31.3402(o)-3

W-5

Earned Income Credit Advance Payment Certificate
Used by employee to request employer to furnish advance payment of earned income credit with the employee's pay.
IRC sec. 3507

W-8**Certificate of Foreign Status**

Used by foreign persons to notify payers of interest, or middlemen, brokers, or barter exchanges not to withhold or report on payments of interest, or on broker transactions or barter exchanges.

IRC secs. 3406, 6042, 6044, 6045, and 6049

W-9**Request for Taxpayer Identification Number and Certification**

Used by a person required to file certain information returns with IRS to obtain the correct taxpayer identification number (TIN) of the person for whom a return is filed. Also used to claim exemption from backup withholding and to certify that the person whose TIN is provided is not subject to backup withholding because of failure to report interest and dividends as income.

Emp-IRC sec. 3406; Temp. Regs. secs. 35a.9999-1, 35a.9999-2, and 35a.9999-3

SS-4**Application for Employer Identification Number**

Used by employers and other persons to apply for an identification number.

Emp-IR Regs. sec. 31.6011(b)-1; Circulars A and E

SS-4 PR**Solicitud de Número de Identificación Patronal**

Used by employers and other persons in Puerto Rico to apply for an identification number. A variation of Form SS-4.

Emp-IR Regs. sec. 31.6011(b)-1; Circular PR

SS-5**Application for a Social Security Number Card**

Used by an individual to obtain a social security number and card.

Emp-IR Regs. sec. 31.6011(b)-2; Circulars A and E

SS-8**Information for Use in Determining Whether a Worker is an Employee for Federal Employment Taxes and Income Tax Withholding**

Used to furnish information about services of an individual, selected as representative of class of workers, to get written determination on status.

Emp-IRC sec. 3121; Regs. sec. 31.3121(d)-1

SS-16**Certificate of Election of Coverage Under the Federal Insurance Contributions Act**

Used by religious orders whose members are required to take a vow of poverty.

Emp-IRC sec. 3121(r); Regs. sec. 31.3121(r)-1

11**Special Tax Return and Application for Registry**

Used to report special taxes on beer, wines, wholesale and retail liquor dealers, and firearms and as an application for registry. Upon approval of the return, the Service will issue a Special Tax Stamp.

Ex-IRC secs. 5091, 5101, 5111, 5121, 5801, 5802, and 7011; Regs. secs. 45.4841-2, 45.6001-11, 45.4901-1, 301.7011-1(b), 45.6011(a)-6 and 45.7011-1

11-C**Special Tax Return and Application for Registry-Wagering**

Used to report taxes due under IRC sections 4401 and 4411, and as an application for registry and wagering activity. Upon approval of the return, the Service will issue a Special Tax Stamp.

Ex-IRC secs. 4411 and 4412; Regs. secs. 44.4412 and 44.4901

56**Notice Concerning Fiduciary Relationship**

Used by persons to notify IRS that they are acting in fiduciary capacity for other persons.

IT-IRC sec. 6903; Regs. sec. 301.6903-1

637**Registration for Tax-Free Transactions Under Chapters 31, 32, and 38 of the Internal Revenue Code**

Used as an application and certificate; by manufacturers, refiners or importers who buy taxable articles tax-free for further manufacture of taxable articles, or for resale direct to a manufacturer for such purpose. The original of the application is validated and returned as the Certificate of Registry by the District Director.

Ex-IRC secs. 4053, 4064(b)(1)(c), 4101, and 4221; Regs. secs. 48.4101-1, 48.4222(a)-1, and 48.4222(d)-1

637A**Registration for Tax-Free Sales and Purchases of Fuel Used in Aircraft**

Used to register for tax-free sales under IRC section 4041(c). Filed by a seller who is a manufacturer, producer, importer, wholesaler, jobber, or retailer, or by a seller that is a commercial airline, nonprofit educational organization, or other exempt user that wishes to sell or purchase tax-free fuel for use in aircraft. The original of the application is validated by the District Director and returned as the Certificate of Registry.

EMP-IRC sec. 4041(c); Regs. sec. 48.4041-11

706**United States Estate and Generation-Skipping Transfer Tax Return**

Used for the estate of a deceased United States resident or citizen.

E&G-IRC sec. 6018; Regs. sec. 20.6018-1; Separate instructions

706-A
United States Additional Estate and Generation-Skipping Transfer Tax Return
Used to report recapture tax under special use valuation.
E&G-IRC sec. 2032A; Separate instructions

706CE
Certification of Payment of Foreign Death Tax
Used to report credit against United States estate tax for estate inheritance, legacy, or succession tax paid to a foreign government.
E&G-IRC sec. 2014; Regs. sec. 20.2014-5

706NA
U.S. Estate and Generation-Skipping Transfer Tax Return, Estate of nonresident not a citizen of the United States
Used for United States nonresident alien decedent's estate to be filed within 9 months after date of death.
E&G-IRC sec. 6018; Regs. sec. 20.6018-1(b)

Schedule S (Form 706)
United States Increased Estate Tax Return
Used to pay the section 4981A increased estate tax on excess retirement accumulations.
EP-IRC sec. 4981A(d)

709
United States Gift and Generation-Skipping Transfer Tax Return
Used to report gifts of more than \$10,000 (or, regardless of value, gifts of a future interest in property).
E&G-IRC sec. 6019; Regs. sec. 25.6019-1; Separate instructions

709-A
United States Short Form Gift Tax Return
Used to report gifts of more than \$10,000 but less than \$20,000 if the gifts are nontaxable by reason of gift splitting.
E&G-IRC secs. 6019, 6075; Regs. sec. 25.6019-1

712
Life Insurance Statement
Used with Form 706 or Form 709.
E&G-IRC secs. 6001 and 6018; Regs. secs. 20.6001-1, 20.6018-4(d), and 25.6001-1(b)

720
Quarterly Federal Excise Tax Return
Used to report excise taxes due from retailers and manufacturers on sale or manufacture of various articles; taxes on facilities and services; taxes on certain products and commodities (gasoline, coal, etc.); windfall profits and inland waterways taxes.
Ex-IRC sec. 6011

730
Tax on Wagering
Used to report taxes due under IRC section 4401.

Ex-IRC sec. 4401; Regs. sec. 44.6011(a)-1

843
Claim
Used to claim refund of taxes (other than income taxes) which were illegally, erroneously or excessively collected; or to claim amount paid for stamps unused or used in error or excess; and for abatement of tax assessed.
Misc-IRC secs. 6402, 6404, and 6511; Regs. secs. 31.6413(c)-1, 301.6402-2, and 301.6404-1

851
Affiliations Schedule
Used with Form 1120 by parent corporation for affiliated corporations included in consolidated tax return.
IT-IRC sec. 1502; Regs. sec. 1.1502-75(h)

872-C
Consent Fixing Period of Limitation Upon Assessment of Tax Under Section 4940 of the Internal Revenue Code
Used only with Form 1023, Application for Recognition of Exemption, by an organization described in Internal Revenue Code section 170(b)(1)(A)(vi) or section 509(a)(2), to request the organization be treated as a publicly supported organization during an advance ruling period.
IT-IRC sec. 6501(c)(4)

926
Return by a Transferor of Property to a Foreign Corporation, Foreign Trust or Estate, or Foreign Partnership
Used to report transfers of property by a U.S. person to a foreign partnership, trust or estate, or corporation, and pay any excise tax due on the transfer.
IT-IRC sec. 1491; Regs. sec. 1.1491-2

940
Employer's Annual Federal Unemployment (FUTA) Tax Return
Used by employers to report Federal unemployment (FUTA) tax.
Emp-IRC sec. 6011; IRC Chapter 23; Regs. sec. 31.6011(a)-3; Circular E, Circular SS

940PR
Planilla Para La Declaración Anual Del Patrono—La Contribución Federal Para el Desempleo (FUTA)
Used by employers in Puerto Rico. A variation of Form 940.
Emp-IRC sec. 6011; IRC Chapter 23; Regs. sec. 31.6011(a)-3; Circular PR

941
Employer's Quarterly Federal Tax Return
Used by employer to report social security taxes and income taxes withheld, and advance earned income credit (EIC).

Emp-IRC secs. 3101, 3111, 3402 and 3405; Regs. secs. 31.6011(a)-1 and 31.6011(a)-4; Circular E

Sch. A (Form 941)

Record of Federal Backup Withholding Tax Liability

Used to report backup withholding liability when treated as a separate tax for depositing purposes.

Emp-IRC secs. 3406, 6302; Regs. secs. 31.6302 and 35a.9999-3

941c

Statement to Correct Information Previously Reported on the Employer's Federal Tax Return

Used by employers to correct wages, tips, and tax previously reported.

Emp-IRC Chapter 21; Regs. secs. 31.6011(a)-1, 31.6205-1, and 31.6402(a)-2; Circulars A, E, and SS

941c PR

Planilla Para La Corrección De Información Facilitada Anteriormente En Cumplimiento Con La Ley Del Seguro Social

Used by employers in Puerto Rico. A variation of Form 941c.

Emp-IRC Chapter 21; Regs. secs. 31.6011(a)-1, 31.6205-1, and 31.6402(a)-2; Circular PR

941 E

Quarterly Return of Withheld Federal Income Tax and Hospital Insurance (Medicare) Tax

Used by State and local government employers and by other organizations that are not liable for social security taxes. A variation of Form 941.

Emp-IRC sec. 3402

941-M

Employer's Monthly Federal Tax Return

Used by employers to report withheld income tax and social security taxes (because they have not complied with the requirements for filing quarterly returns, or for paying or depositing taxes reported on quarterly returns).

Emp-IRC sec. 7512; Regs. sec. 31.6011(a)-5

941 PR

Planilla Para La Declaración Trimestral Del Patrono—La Contribución Federal al Seguro Social

Used by employers in Puerto Rico. A variation of Form 941.

Emp-IRC secs. 3101 and 3111; Regs. sec. 31.6011(a)-1; Circular PR

941SS

Employer's Quarterly Federal Tax Return

Used by employers in Virgin Islands, Guam, the Northern Mariana Islands, and American Samoa. A variation of Form 941.

Emp-IRC secs. 3101 and 3111; Regs. sec. 31.6011(a)-1; Circular SS

942

Employer's Quarterly Tax Return for Household Employees

Used by household employers quarterly to report social security and income taxes withheld from wages of household employees.

Emp-IRC secs. 3101 and 3111; Regs. sec. 31.6011(a)-1(a)(3)

942PR

Planilla Para La Declaración Trimestral Del Patrono De Empleados Domésticos

Used by household employers in Puerto Rico to report social security taxes withheld from wages of household employees. A variation of Form 942.

Emp-IRC secs. 3101 and 3111; Regs. sec. 31.6011(a)-1(a)(3)

943

Employer's Annual Tax Return for Agricultural Employees

Used by agricultural employers to report social security and income taxes withheld.

Emp-IRC secs. 3101, 3111 and 3402; Regs. sec. 31.6011(a)-1 and 31.6011(a)-4; Circular A

943A

Agricultural Employer's Record of Federal Tax Liability

Used by agricultural employers who have a tax liability of \$3,000 or more during any month.

Emp-IRC sec. 6302; Regs. sec. 6302(c)-1; Circular A

943 PR

Planilla Para La Declaración Anual De La Contribución Del Patrono De Empleados Agrícolas

Used by agricultural employers in Puerto Rico. A variation of Form 943.

Emp-IRC secs. 3101 and 3111; Regs. sec. 31.6011(a)-1 and 31.6011(a)-4; Circular PR

943A-PR

Registro De La Obligación Contributiva Del Patrono Agrícola

Used by agricultural employers in Puerto Rico. A variation of Form 943A.

Emp-IRC sec. 6302; Regs. sec. 31.6302(c)-1; Circular PR

952

Consent to Fix Period of Limitation on Assessment of Income Taxes

Used when complete liquidation of a subsidiary is not accomplished within the tax year in which the first liquidating distribution is made. The receiving corporation is required to file this consent with its return for each tax year which falls wholly or partly within the period of liquidation.

IT-IRC sec. 332; Regs. sec. 1.332-4

IT-IRC secs. 108, 1017, and 1082

964

Election of Shareholder Under Sec. 333

Liquidation

Used by shareholder to elect to be taxed under IRC section 333 on gain on capital stock owned at time of liquidation.

IT-IRC sec. 333; Regs. sec. 1.333-3

966

Corporate Dissolution or Liquidation

Used (under IRC section 6043(a)) by corporations within 30 days after adoption of resolution or plan of dissolution, or complete or partial liquidation. (An information return.)

IT-IRC sec. 6043(a)

970

Application To Use LIFO Inventory Method

Used to change to the LIFO inventory method provided by section 472.

IT-IRC sec. 472; Regs. sec. 1.472-3

972

Consent of Shareholder to Include Specific Amount in Gross Income

Used by shareholders of a corporation who agree to include in their gross income for their taxable year a specific amount as a tax dividend.

IT-IRC sec. 565

973

Corporation Claim for Deduction for Consent Dividends

Used by corporations that claim a consent dividends credit. Accompanied by filed consents of shareholders on Form 972.

IT-IRC sec. 561

976

Claim for Deficiency Dividends Deduction by a Personal Holding Company, Regulated Investment Company, or Real Estate Investment Trust

Used by a personal holding company, regulated investment company, or real estate investment trust to claim a deficiency dividends deduction.

IT-IRC secs. 547 and 560; Regs. secs. 1.547-2 and 1.560 (proposed)

of Tax Attributes Due to Discharge of Indebtedness

taxpayer who excludes from gross income in 108 any amount of income attributable to indebtedness, in whole or in part, in the tax year in which it is liable or subject. Also used as a corporation to adjustment of basis of its assets for regulations prescribed under IRC section

990

Return of Organization Exempt From Income Tax (Except Private Foundation)

Used by organizations exempt under IRC section 501(a) and described in Code section 501(c), other than private foundations. (An information return.)

IT-IRC sec. 6033; Regs. sec. 1.6033-1(a)(2); Separate instructions

Package 990-1

Organizations Exempt from Income Tax under section 501(c) (other than sections 501(c)(3), (c)(4), (c)(6), and (c)(7), of the Internal Revenue Code)

A package of information forms for exempt organizations. Contains one copy each of Instructions for Forms 990 and 990-T; two copies each of Forms 990 and 990-T.

IT-IRC sec. 6033

Package 990-2

Organizations Exempt from Income Tax under section 501(c)(3) (other than Private Foundations as defined in section 509(a), of the Internal Revenue Code)

A package of information forms for exempt organizations. Contains one copy each of Instructions for Forms 990, Schedule A (Form 990), and 990-T; two copies each of Forms 990, Schedule A (Form 990), and 990-T; one copy of Supplemental Instructions, and a sample filled-in Form 990 and Schedule A (Form 990).

IT-IRC sec. 6033

Package 990-3

Organizations Exempt from Income Tax under section 501(c)(4) of the Internal Revenue Code

A package of information forms for exempt organizations. Contains one copy each of Instructions for Forms 990 and 990-T; two copies each of Forms 990 and 990-T; one copy of Supplemental Instructions, and sample filled-in Forms 990 and 990-T.

IT-IRC sec. 6033

Package 990-4

Organizations Exempt from Income Tax under section 501(c)(6) of the Internal Revenue Code

A package of information forms for exempt organizations. Contains one copy each of Instructions for Forms 990 and 990-T; two copies each of Forms 990 and 990-T; and one copy of Supplemental Instructions, and sample filled-in Forms 990 and 990-T.

IT-IRC 6033

Package 990-5**Organizations Exempt from Income tax under section 501(c)(7) of the Internal Revenue Code**

A package of information forms for exempt organizations. Contains one copy each of Instructions for Forms 990 and 990-T; two copies each of Forms 990 and 990-T; one copy of Supplemental Instructions, and sample filled-in Forms 990 and 990-T
IT-IRC sec. 6033

Sch. A (Form 990)**Organization Exempt Under 501(c)(3) (Supplementary Information)**

Used by organizations described in IRC section 501(c)(3) (other than private foundations filing Form 990-PF).
IT-IRC sec. 6033; Separate instructions

990-BL**Information and Initial Excise Tax Return for Black Lung Benefit Trusts and Certain Related Persons**

Used by Black Lung Benefit Trusts exempt under Section 501(c)(21) as an information return. Also used by these trusts and certain related persons for attaching Schedule A (Form 990-BL) when taxes under sections 4951 or 4952 are due.
IT/EX-IRC sec. 501(c)(21); Chapter 42; Separate instructions

990-C**Farmers' Cooperative Association Income Tax Return**

Used by Farmers' Cooperative Marketing and Purchasing Association.
IT-IRC secs. 521, 1381, 1382, 1383, 1385, 1388, and 6012; Regs. secs. 1.522-1, 1.1381-1, 2, 1.1382-1, 2, 3, 4, 5, 6, 7, 1.1383-1, 1.1385-1, 1.1388-1, and 1.6012-2(f); Separate instructions

990-PF**Return of Private Foundation or Section 4947(a)(1) Trust Treated as a Private Foundation**

Used by private foundations and Section 4947(a)(1) trusts. (An information return.)
IT/Ex-IRC sec. 6033; IRC Chapter 42; Separate instructions

Package 990-PF**Returns for Private Foundations or Section 4947(a)(1) Trusts Treated as Private Foundations**

A package of information forms used by private foundations and Section 4947(a)(1) trusts. In addition to Form 990-PF, this package includes Form 990-T and Form 4720, instructions for each form, and filled-in samples of Form 990-PF.
IT-IRC sec. 6033

990-T**Exempt Organization Business Income Tax Return**

Used by exempt organization with unrelated business income (under IRC section 511).
IT-IRC secs. 511 and 6012; Regs. secs. 1.6012-2(e) and 1.6012-3(a)(5); Separate instructions

990-W**Estimated Tax on Unrelated Business Taxable Income for Tax-Exempt Trusts**

Used as a worksheet by tax-exempt trusts to figure their estimated tax liability. Tax-exempt trusts should keep it for their records.
IT-IRC sec. 6154

1000**Ownership Certificate**

Used by a citizen, resident individual, fiduciary, partnership, or nonresident partnership all of whose members are citizens or residents who have interest in bonds of a domestic or resident corporation (containing a tax-free covenant and issued before January 1, 1934).
IT-IRC sec. 1461; Regs. sec. 1.1461-1(h)

1001**Ownership, Exemption, or Reduced Rate Certificate**

Used by a nonresident alien individual or fiduciary, foreign partnership, foreign corporation or other foreign entity, nonresident foreign partnership composed in whole or in part of nonresident aliens (applies to IRC section 1451 only), or nonresident foreign corporation (applies to Code section 1451 only), receiving income subject to withholding under Code section 1441, 1442, or 1451
IT-IRC sec. 1461; Regs. sec. 1.1461-1(i)

1023**Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code**

Used to apply for exemption under section 501(a) IRC as organizations described in section 501(c)(3) (also sections 501(e) and (f)).
IT-IRC sec. 501; Regs. sec. 1.501(a)-1(a)(3)

1024**Application for Recognition of Exemption Under Section 501(a) or Determination Under Section 120**

Used by organizations to apply for exemption under IRC section 501(a) (as described in Code sections 501(c)(2), (4), (5), (6), (7), (8), (9), (10), (12), (13), (15), (17), (19), or 20). (Also used to apply for a determination as a qualified plan under section 120.)
IT-IRC secs. 501, 120; Regs. sec. 1.501(a)-1(a)(3)

1028**Application for Recognition of Exemption Under Section 521 of the Internal Revenue Code**

Used by farmers, fruit growers, or similar associations to claim exemption under IRC section 521.
IT-IRC sec. 521; Regs. sec. 1.521-1

1040**U.S. Individual Income Tax Return**

Used by citizens or residents of the United States to report income tax. (Also see Form 1040A and 1040EZ.)
IT-IRC secs. 6012 and 6017; Regs. secs. 1.6012-1 and 1.6017-1; Pub. 17; Separate instructions

Sch. A (Form 1040)**Itemized Deductions**

Used to report itemized deductions (medical and dental expense, taxes, contributions, interest, casualty and theft losses, moving expenses, miscellaneous deductions subject to the 2% AGI limit and other miscellaneous deductions).
IT-IRC secs. 67, 163, 164, 165, 166, 170, 211, 212, 213, and 217; Pub. 17; Separate instructions

Sch. B (Form 1040)**Interest and Dividend Income**

Used to list gross dividends received (if more than \$400) and interest income (if more than \$400), and to ask questions about foreign accounts and foreign trusts.
IT-IRC secs. 6012, 61 and 116; Pub. 17; Separate instructions

Sch. C (Form 1040)**Profit or (Loss) From Business or Profession**

Used to figure profit or (loss) from business or profession.
IT-IRC sec. 6017; Regs. sec. 1.6017-1; Pub. 17 and 334; Separate instructions

Sch. D (Form 1040)**Capital Gains and Losses and Reconciliation of Forms 1099-B**

Used to report details of gain (or loss) from sales or exchanges of capital assets to figure the alternative tax computation (maximum 28% tax rate for net capital gains), to figure capital loss carryovers from 1987 to 1988, and to reconcile Forms 1099-B with tax return.
IT-IRC secs. 1202-1223, 6045; Pub. 17 and 334; Separate instructions

Sch. E (Form 1040)**Supplemental Income Schedule**

Used to report income from rents, royalties, partnerships, S corporations, estates, trusts, etc.
IT-IRC secs. 6012 and 6017; Regs. secs. 1.6012-1 and 1.6017-1; Pub. 17; Separate instructions

Sch. F (Form 1040)**Farm Income and Expenses**

Used to figure profit or (loss) from farming.

IT-IRC sec. 6012; Regs. sec. 1.61-4; Pub. 225; Separate instructions

Sch. R (Form 1040)**Credit for the Elderly or for the Permanently and Totally Disabled**

Used to figure credit for the elderly and for persons under 65 who retired on permanent and total disability and received taxable disability benefits.
IT-IRC sec. 22; Pub. 17 and 524; Separate instructions

Sch. SE (Form 1040)**Computation of Social Security Self-Employment Tax**

Used to figure self-employment income and self-employment tax.
IT-IRC secs. 1401 and 1402; Separate instructions

1040A**U.S. Individual Income Tax Return**

Used by citizens and residents of the United States to report income tax. (Also see Form 1040)
IT-IRC sec. 6012; Regs. sec. 1.6012-1; Pub. 17; Separate instructions

1040C**U.S. Departing Alien Income Tax Return**

Used by aliens who intend to depart from the U.S., to report income received, or expected to be received for the entire taxable year, determined as nearly as possible by the date of intended departure. (Also see Form 2063.)
IT-IRC sec. 6851; Regs. sec. 1.6851-2; Pub. 519; Separate instructions

1040-ES**Estimated Tax for Individuals**

Used to pay income tax (including self-employment tax and alternative minimum tax) due (the tax that is more than the tax withheld from wages, salaries, and other payments for personal services). It is not required unless the total tax is more than withholding (if any) by \$500 or more.
IT-IRC sec. 6654

1040-ES (Español)**Contribucion Federal Estimada Del Trabajo Por Cuenta Propia—Puerto Rico**

Used in Puerto Rico. The payment vouchers are provided for payment of self-employment tax on a current basis.
IT-IRC sec. 6654

1040-ES (NR)**U.S. Estimated Tax for Nonresident Alien Individuals**

Used by nonresident aliens to pay any income tax due in excess of the tax withheld. It is not required unless the total tax exceeds withholding (if any) by \$500 or more.
IT-IRC sec. 6654

1040EZ**Income Tax Return for Single filers with no dependents**

Used by citizens & residents of the United States to report income tax. Also see Form 1040 and Form 1040A.
IT-IRC sec. 6012; Reg. sec. 1.6012-1; Pub. 17; Separate instructions

1040NR**U.S. Nonresident Alien Income Tax Return**

Used by all nonresident alien individuals, whether or not engaged in a trade or business within the United States, who file a U.S. tax return. Also used as required for filing nonresident alien fiduciary (estate and trusts) returns.
IT-IRC secs. 871 and 6012; Pub. 519; Separate instructions

1040 PR**Planilla Para La Declaración De La Contribución Federal Sobre El Trabajo Por Cuenta Propia—Puerto Rico**

Used in Puerto Rico to compute self-employment tax in accordance with IRC Chapter 2 of Subtitle A, and to provide proper credit to taxpayer's social security account.
IT-IRC secs. 6017 and 7651; Regs. sec. 1.6017-1; Circular PR

1040SS**U.S. Self-Employment Tax Return—Virgin Islands, Guam, and American Samoa**

Used to compute self-employment tax in accordance with IRC Chapter 2 of Subtitle A, and to provide proper credit to taxpayer's social security account.
IT-IRC secs. 6017 and 7651; Regs. sec. 1.6017-1; Circular SS

1040SS(NMI)**Self-Employment Tax Return—Northern Mariana Islands**

Used to compute self-employment tax in accordance with IRC Chapter 2 of Subtitle A, and to provide proper credit to taxpayer's social security account.
IT-IRC secs. 6017 and 7651; Regs. sec. 1.6017-1; Circular SS

1040X**Amended U.S. Individual Income Tax Return**

Used to claim refund of income taxes, pay additional income taxes, or designate dollar(s) to a Presidential election campaign fund.
IT-IRC secs. 6402, 6404, 6511, and 6096; Separate instructions

1041**U.S. Fiduciary Income Tax Return**

Used by a fiduciary of a domestic estate or domestic trust. To report income tax.
IT-IRC sec. 6012; Regs. secs. 1.671-4, 1.6012-3(a), and 1.6041-1; Separate instructions

Sch. D (Form 1041)**Capital Gains and Losses**

Used to report details of gain (or loss) from sales or exchanges of capital assets.
IT-IRC sec. 6012; Regs. sec. 1.6012-3(a); Separate instructions

Sch. J (Form 1041)**Information Return Trust Allocation of an Accumulation Distribution (IRC section 665)**

Used for domestic complex trusts.
IT-IRC secs. 665, 666, and 667

Sch. K-1 (Form 1041)**Beneficiary's Share of Income, Deductions, Credits, etc.**

Used to report each beneficiary's share of the income, deductions, credits, and items of tax preference from the estate or trust.
IT-IRC sec. 6012; Regs. secs. 1.6012-3(a)

1041-A**U.S. Information Return—Trust Accumulation of Charitable Amounts**

Used by a trust that claims a contribution deduction under IRC section 642(c), or by a trust described in Code section 4947(a)(2). (An information return.)
IT-IRC secs. 6034 and 6104; Regs. sec. 1.6034-1

1041-ES**Estimated Income Tax for Fiduciaries**

Used to figure and pay estimated tax fiduciaries.
IT-IRC sec. 6654

1041S**U.S. Fiduciary Income Tax Return for Nontaxable Simple Trusts**

Used by a simple trust that has no capital gains and no tax liability.
IT-IRC secs. 6102, 1.6012-3(a) and 1.6041-1; Separate instructions

1041-T**Transmittal of Estimated Taxes Credited to Beneficiaries**

Used by a trust to make an election under section 643(g) to assign an overpayment of estimated tax to beneficiaries.
IT-IRC sec. 643(g)

1042**Annual Withholding Tax Return for U.S.****Source Income of Foreign Persons**

Used by withholding agents to report tax withheld at source on certain income paid to nonresident aliens, foreign partnerships, or foreign corporations not engaged in a trade or business in the U.S.
IT-IRC secs. 1441 and 1461; Regs. secs. 1.1441-1 and 1.1461-2(b); Separate instructions

1042S**Foreign Person's U.S. Source Income Subject to Withholding**

Used by a withholding agent to report certain income and tax withheld at source for foreign payees. (An information return.)

IT-IRC sec. 1481; Regs. sec. 1.1461-2(c); Separate instructions

1045**Application for Tentative Refund**

Used by taxpayers (other than corporations) to apply for a tentative refund from the carryback of a net operating loss, unused general business credit, or overpayment of tax due to a claim of right adjustment under section 1341(b)(1).

IT-IRC sec. 6411; Regs. sec. 1.6411-1

1065**U.S. Partnership Return of Income**

Used by partnerships as an information return.

IT-IRC sec. 6031 and 6698; Regs. secs. 1.761-1(a), 1.6031-1, and 1.6033-1(a)(5); Separate instructions

Package 1065**Federal Income Tax Forms**

A package of income tax forms for partnerships. Contains one copy of instructions for Form 1065, two copies of Form 1065, six copies of Schedule K-1 (Form 1065) and two copies of instructions, two copies of Form 4562 and one copy of instructions.

IT-IRC sec. 6031

Sch. D (Form 1065)**Capital Gains and Losses**

Used to show partnership's capital gains and losses.

IT-IRC 6031; Separate instructions

Sch. K-1 (Form 1065)**Partner's Share of Income, Credits, Deductions, Etc.**

Used to show partner's share of income, credits, deductions, etc.

IT-IRC secs. 702 and 703; Separate instructions

1066**U.S. Real Estate Mortgage Investment Conduit Income Tax Return**

Used to report income, deductions, gains and losses, and the tax on net income from prohibited transactions, of a real estate mortgage investment conduit.

IT-IRC secs. 660D and 660F(e); Separate instructions

Sch. Q (Form 1066)**Quarterly Notice to Residual Interest Holder of REMIC Taxable Income or Net Loss Allocation**

Used to show residual interest holder's shares of taxable income (or net loss), excess inclusion, and section 212 expenses.

IT-IRC sec. 660G(c)

1078**Certificate of Alien Claiming Residence in the United States**

Used by an alien claiming residence in the U.S., for income tax purposes. Filed with the withholding agent.

IT-IRC secs. 871 and 1441; Regs. secs. 1.1441-5 and 1.871-3, 4

1090**Statement of Income, and Profit and Loss Accounts**

Used by a railroad company with Form 1120.

IT-Instructions for Form 1120

1096**Annual Summary and Transmittal of U.S. Information Returns**

Used to summarize and transmit Forms W-2G, 1098, 1099-A, 1099-B, 1099-DIV, 1099-G, 1099-INT, 1099-MISC, 1099-OID, 1099-PATR, 1099-R, 1099-S, and 5498.

IT-IRC secs. 408(i), 6041, 6041A, 6042, 6043, 6044, 6045, 6047, 6049, 6050A, 6050B, 6050D, 6050E, 6050H, and 6050J; Separate instructions

1098**Mortgage Interest Statement**

Used to report \$600 or more of mortgage interest from an individual in the course of a trade or business.

IT-IRC sec. 6050H; Temp. Regs. sec. 1.6050H-1T

1099-A**Information Return for Acquisition or Abandonment of Secured Property**

Used by lenders to report acquisitions by such lenders or abandonments of property that secures a loan.

IT-IRC sec. 6050J; Temp. Regs. sec. 1.6050J-1T

1099-B**Statement for Recipients of Proceeds From Broker and Barter Exchange Transactions**

Used by a broker to report gross proceeds from the sale or redemption of securities, commodities or futures contracts, or by a barter exchange to report the exchange of goods or services.

IT-IRC sec. 6045; Regs. sec. 1.6045-1

1099-DIV**Statement for Recipients of Dividends and Distributions**

Used to report dividends and distributions.

IT-IRC secs. 6042 and 6043

1099-G**Statement for Recipients of Certain Government Payments**

Used to report government payments such as unemployment compensation, state and local income tax refunds, credits, or offsets, discharges of indebtedness by the Federal Government, taxable grants, and subsidy pay-

ments from the Department of Agriculture when they are received as the owner of record and actually belong to another person.
IT-IRC secs. 6041, 6050B, 6050D and 6050E

1099-INT

Statement for Recipients of Interest Income
Used to report interest income.
IT-IRC secs. 6041 and 6049

1099-MISC

Statement for Recipients of Miscellaneous Income

Used to report rents, royalties, prizes and awards, fishing boat proceeds, payments by health, accident and sickness insurers to physicians or other health service providers, fees, commissions or other compensation for services rendered in the course of the payer's business when the recipient is not treated as an employee, direct sales of \$5,000 or more of consumer products for resale, and substitute payments by brokers in lieu of dividends or tax-exempt interest.
IT-IRC secs. 6041, 6041A, 6045(d), and 6050A

1099-OID

Statement for Recipients of Original Issue Discount
Used to report original issue discount.
IT-IRC sec. 6049

1099-PATR

Statement For Recipients (Patrons) of Taxable Distributions Received From Cooperatives
Used to report patronage dividends.
IT-IRC sec. 6044

1099-R

Statement for Recipients of Total Distributions From Profit-Sharing, Retirement Plans, Individual Retirement Arrangements, Insurance Contracts, Etc.
Used to report total distributions from profit-sharing, retirement plans and individual retirement arrangements, and certain surrenders of insurance contracts.
IT-IRC secs. 402, 408, and 6047; Temp. Regs. sec. 35.3405-1

1099-S

Statement for Recipients of Proceeds From Real Estate Transactions
Used by the person treated as the "real estate broker" to report gross proceeds from certain real estate transactions.
IT-IRC sec. 6045(e); Temp. Regs. sec. 1.6045-3T

1116

Computation of Foreign Tax Credit (Individual, Fiduciary, or Nonresident Alien Individual)
Used to figure the foreign tax credit claimed for the amount of any income, war profits, and excess profits tax paid or

accrued during the taxable year to any foreign country or U.S. possession.
IT-IRC secs. 27, 901, and 904; Pub. 514; Separate instructions

1118

Computation of Foreign Tax Credit- Corporations

Used to support the amount of foreign tax credit claimed on corporation income tax returns.
IT-IRC secs. 901 and 906; Separate instructions

Sch. F (Form 1118)

Computation of Reduction of Oil and Gas Extraction Taxes

Used by a corporation to reduce the amount of income, war profits, and excess profits taxes paid or accrued for foreign oil and gas extraction income.
IT-IRC sec. 907(a)

1120

U.S. Corporation Income Tax Return

Used by a corporation to report income tax. (Also see Form 1120-A.)
IT-IRC sec. 6012; Regs. secs. 1.1502-75(h), and 1.6012-2; Separate instructions

Package 1120

Federal Income Tax Forms

A package of income tax forms for corporations. Contains one copy of instructions for Forms 1120 and 1120-A, two copies of Form 1120, two copies of Form 1120-A, two copies of Schedule D, one copy of Form 1120-W, two copies of Form 3468, two copies of Form 7004, and two copies of Form 4562.
IT-IRC sec. 6012

Sch. D (Form 1120)

Capital Gains and Losses

Used with Forms 1120, 1120-A, 1120-IC-DISC, 1120F, 1120-FSC, 1120-H, 1120L, 1120-PC, 1120-POL, 1120-REIT, 1120-RIC, 990-C and certain Forms 990-T to report details of gain (or loss) from sales or exchanges of capital assets, and to figure alternative tax.
IT-IRC secs. 1201 and 1231

Sch. PH (Form 1120)

Computation of U.S. Personal Holding Company Tax

Used to figure personal holding company tax; filed with the income tax return of every personal holding company.
IT-IRC secs. 541, 6012, and 6501(f)

1120-A

U.S. Corporation Short-Form Income Tax Return

Used by a corporation to report income tax.
IT-IRC sec. 6012; Regs. sec. 1.6012-2; Separate instructions

1120-DF**U.S. Income Tax Return for Designated Settlement Funds (Under section 468B)**

Used by designated settlement funds to report contributions received, income earned, the administration expenses of operating the fund, and the tax on its investment income.

IT-IRC secs. 468B and 6012; Separate instructions

1120-IC-DISC**Interest Charge Domestic International Sales Corporation Return**

Used for a tax year relating to an IC-DISC.

IT-IRC secs. 6011(c) and 6072(b); Separate instructions

**Sch. K (Form 1120-IC-DISC)
Shareholder's Statement of IC-DISC****Distributions**

Used to report deemed and actual distributions from an IC-DISC to shareholders and to report deferred DISC income to shareholders.

IT-IRC secs. 6011(c)

Sch. P (Form 1120-IC-DISC)**Computation of Inter-company Transfer Price or Commission**

Used to compute inter-company transfer prices or commissions under IRC sections 904(a)(1) and (2).

IT-IRC secs. 6011(c)

Sch. Q (Form 1120-IC-DISC)**Borrower's Certificate of Compliance with the Rules for Producer's Loans**

Used by an IC-DISC to establish that the borrower is in compliance with the rules for producer's loans.

IT-Regs. sec. 1.993-4(d)

1120F**U.S. Income Tax Return of a Foreign Corporation**

Used by foreign corporations to report income tax.

IT-IRC secs. 881, 882 and 6012; Separate instructions

1120-FSC**U.S. Income Tax Return of a Foreign Sales Corporation**

Used by foreign sales corporations to report income tax.

IT-IRC secs. 922, 6011(c), and 6012; Separate instructions

Sch. P (Form 1120-FSC)**Computation of Transfer Price or Commission**

Used to compute transfer price or commission under IRC sections 925(a)(1) and (2).

IT-IRC sec. 6011(c)

1120-H**U.S. Income Tax Return for Homeowners Associations**

Used by homeowner associations to report income (An annual return.)

IT-IRC sec. 528 and Reg. sec. 1.528-8

1120L**U.S. Life Insurance Company Income Tax Return**

Used by life insurance companies to report income

IT-IRC secs. 801 and 6012; Reg. sec. 1.6012-2; See instructions

1120-ND**Return for Nuclear Decommissioning Fund and Certain Related Persons**

Used by nuclear decommissioning funds to report its expenses, transfers of funds to the public utility created it and to figure the taxes on income plus its taxes on trustees and certain disqualified persons

IT-IRC sec. 468A; Separate instructions

1120-PC**U.S. Property and Casualty Insurance Company Income Tax Return**

Used by nonlife insurance companies to report income

IT-IRC secs. 831 and 6012; Separate instructions

1120-POL**U.S. Income Tax Return for Certain Political Organizations**

Used by certain political organizations to report income tax.

IT-IRC secs. 527 and Regs. sec. 1.6012-6(b)

1120-REIT**U.S. Income Tax Return for Real Estate Investment Trusts**

Used by real estate investment trusts to report income

IT-IRC secs. 856 and 6012; Separate instructions

1120-RIC**U.S. Income Tax Return for Regulated Investment Companies**

Used by regulated investment companies to report income tax.

IT-IRC secs. 851 and 6012; Separate instructions

1120S**U.S. Income Tax Return for an S Corporation**

Used by S corporations that make the election prescribed by IRC section 1362.

IT-IRC sec. 6037; IRC Subchapter S; Regs. sec. 1.603 Separate instructions

Package 1120S

Federal Income Tax Forms

A package of income tax forms for S corporations. Contains one copy of instructions for Form 1120S, two copies of Form 1120S, two copies of Schedule D (Form 1120S), two copies of Schedule K-1 (Form 1120S), two copies of shareholder's instructions for Schedule K-1 (Form 1120S), and two copies of Form 4562.
IT-IRC sec. 6037

Sch. D (Form 1120S)

Capital Gains and Losses and Built-in Gains

Used by S corporations that make the election prescribed by IRC section 1362 to report details of gains (and losses) from sales, exchanges or distribution of capital assets and to figure the tax imposed on certain capital gains, certain built-in gains.

IT-IRC secs. 1201 and 1231; and IRC Subchapter S

Sch. K-1 (Form 1120S)

Shareholder's Share of Income, Credits, Deductions, Etc.

Used to show shareholder's share of income, credits, deductions, etc. A four-part assembly: A copy is filed with Form 1120S, a copy is for S corporation records, and a copy is given to each shareholder and separate instructions are given to each shareholder.
IT-IRC sec. 6037

1120-W

Corporation Estimated Tax

Used as a worksheet by corporations to figure estimated tax liability; not required to be filed. Corporations should keep it for their records.

IT-IRC sec. 6154

1120X

Amended U.S. Corporation Income Tax Return

Used by corporations to amend a previously filed Form 1120 or Form 1120-A.

IT-Regs. sec. 301.6402-3

1122

Authorization and Consent of Subsidiary Corporation to be Included in a Consolidated Income Tax Return

Used as the authorization and consent of a subsidiary corporation to be included in a consolidated income tax return.

IT-IRC sec. 1502; Regs. sec. 1.1502-75(h)

1128

Application for Change in Accounting Period

Used to obtain approval of a change or adoption of accounting period.

IT-IRC sec. 442; Regs. secs. 1.442-1(b) and 1.1502-76; Separate instructions

1138

Extension of Time for Payment of Taxes by a Corporation Expecting a Net Operating Loss Carryback

Used by a corporation expecting a net operating loss carryback to request an extension of time for payment of taxes.

IT-IRC sec. 6164

1139

Corporation Application for Tentative Refund

Used by corporations to apply for a tentative refund from the carryback of a net operating loss, net capital loss, unused general business credit, or overpayment of tax due to a claim or right adjustment under section 1341(b)(1).

IT-IRC sec. 6411

1310

Statement of Person Claiming Refund Due a Deceased Taxpayer

Used by claimant to secure payment of refund on behalf of a deceased taxpayer.

IT-IRC sec. 6402; Regs. sec. 301.6402-2(e); Pubs. 17 and 559

1363

Export Exemption Certificate

Used by a shipper or other person to suspend liability for the payment of the tax for a period of 6 months from the date of shipment from the point of origin. The original is filed with the carrier at time of payment of the transportation charges and the duplicate is retained with the shipping papers for a period of 3 years from the last day of the month during which the shipment was made from the point of origin. May also be used as a blanket exemption certificate, with approval of District Director.

Ex-IRC secs. 4271 and 4272; Temp. Regs. Part 154.2-1

2032

Contract Coverage Under Title II of the Social Security Act

Used to make an agreement pursuant to IRC section 3121(l).

Emp-IRC sec. 3121(l); Regs. sec. 36.3121(l)(1)-1

2063

U.S. Departing Alien Income Tax Statement

Used by a resident alien who has not received a termination assessment, or a nonresident alien who has no taxable income from United States sources.

IT-IRC sec. 6851(d); Regs. sec. 1.6851-2; Rev. Rul. 55-468; C.B.1955-2, 501; Pub. 519

2106

Employee Business Expenses

Used by employees to support deductions for business expenses.

IT-IRC secs. 62, 162 and 274; Instructions for Form 1040, Pub. 463; Separate instructions

2119**Sale or Exchange of Principal Residence**

Used by individuals who sold their principal residence whether or not they bought another one. Also used by individuals 55 or over who elect to exclude gain on the sale of their principal residence.
IT-IRC secs. 121 and 1034; Pub. 17

2120**Multiple Support Declaration**

Used as a statement disclaiming as an income tax exemption an individual to whose support the taxpayer and others have contributed.
IT-IRC sec. 152(c); Regs. sec. 1.152-3(c); Pub. 17

2210**Underpayment of Estimated Tax by Individuals and Fiduciaries**

Used by individuals and fiduciaries to determine if they paid enough estimated tax. The form is also used to compute the penalty for underpayment of estimated tax.
IT-IRC sec. 6654; Regs. secs. 1.6654-1 and 1.6654-2; Separate instructions

2210F**Underpayment of Estimated Tax by Farmers and Fishermen**

Used by qualified farmers and fishermen to determine if they paid enough estimated tax. Used only by individuals whose gross income from farming or fishing is at least two-thirds of their gross annual income. (All other individuals should use Form 2210.) The form is also used to compute the penalty for underpayment of estimated tax.
IT-IRC sec. 6654; Reg. secs. 1.6654-1 and 1.6654-2

2220**Underpayment of Estimated Tax by Corporations**

Used by a corporation that underpaid estimated income tax to determine whether it paid enough estimated tax by the due date and, if not, whether the corporation is subject to penalty. (If additional tax is due, a computation schedule is provided.)
IT-IRC sec. 6655; Regs. sec. 1.6655-1(b)

2290**Heavy Vehicle Use Tax Return**

Used to report tax due on use of any highway motor vehicle which falls within one of the categories shown in the tax computation schedule on the form or meets certain weight limitations.
Ex-IRC sec. 4481; Regs. sec. 41.6011(a)-1(a)

2350**Application for Extension of Time To File U.S. Income Tax Return**

Used by U.S. citizens and certain resident aliens abroad, who expect to qualify for special tax treatment to obtain an extension of time for filing an income tax return.
IT-IRC secs. 911 and 6081; Regs. sec. temporary 5b.911-6(b), 1.911-7(c), and 1.6081-2; Pub. 54

2438**Regulated Investment Company Undistributed Capital Gains Tax Return**

Used to report tax payable on or before 30th day after close of company's taxable year. A copy is filed with Form 1120-RIC. (An annual return.)
IT-IRC sec. 852(b)(3); Regs. sec. 1.852-9

2439**Notice to Shareholder of Undistributed Long-Term Capital Gains**

Used as an annual statement to be distributed to shareholders of a regulated investment company. (Copy to be attached to Form 1120-RIC.)
IT-IRC sec. 852(b)(3)(D)(i); Regs. sec. 1.852-9

2441**Credit for Child and Dependent Care Expenses**

Used to support credit for child and dependent care expenses. (To be attached to Form 1040.)
IT-IRC sec. 21; Regs. sec. 1.44A-1; Pubs. 17 and 503

2553**Election by A Small Business Corporation**

Used by qualifying small business corporations to make the election prescribed by IRC section 1362.
IT-IRC sec. 1362

2555**Foreign Earned Income**

Used by U.S. citizens and resident aliens who qualify for the foreign earned income exclusion and/or the housing exclusion or deduction. (To be filed with Form 1040.)
IT-IRC secs. 911 and 6012(c); Regs. secs. 1.911-1 and 1.6012-1; Pub. 54; Separate instructions

2593**Sealed Bid for Purchase of Property Acquired by the United States Under Internal Revenue Laws**

Used by persons desiring to bid on acquired property offered for sale under the sealed bid method.
Misc-IRC secs. 7505 and 7506

2670**Credit or Refund—Exemption Certificate for Use by a Nonprofit Educational Organization**

Used by certain nonprofit educational organizations to support a claim for credit or refund to the person who paid the manufacturers excise tax, or the exemption of these sales from the special fuels tax under IRC Chapter 31.
Ex-IRC secs. 4041, 4221, and 6416; Regs. sec. 48.4221-6

2688**Application for Additional Extension of Time To File U. S. Individual Income Tax Return**

Used to apply for an extension of time to file Form 1040.
IT-IRC sec. 6081; Regs. sec. 1.6081-1(b)(5); T.D.6436

2758**Application for Extension of Time To File U. S. Partnership, Fiduciary, and Certain Exempt Organization Returns**

Used to apply for an extension of time to file Form 1065, Form 1041, and certain exempt organization returns. A separate Form 2758 must be filed for each return. IT-IRC sec. 6081; Regs. sec. 1.6081-1(b)

2848**Power of Attorney and Declaration of Representative**

Used as an authorization for one person to act for another in any tax matter (except alcohol & tobacco taxes and firearms activities). IT-Title 26, CFR, Part 601; Separate instructions

2848-D**Tax Information Authorization and Declaration of Representative**

Used by one person to authorize another to receive or inspect confidential tax information (except alcohol and tobacco taxes and firearms activities) when power of attorney is not filed. IT-Title 26, CFR, Part 601; Separate instructions

3115**Application For Change in Accounting Method**

Used to secure approval for change in accounting method. IT-IRC sec. 446(e); Regs. sec. 1.446-1(e); Separate instructions

3206**Information Statement by United Kingdom Withholding Agents Paying Dividends From United States Corporations to Residents of the U.S. and Certain Treaty Countries**

Used to report dividends paid by U.S. corporations to beneficial owners of dividends paid through United Kingdom nominees. Used when the beneficial owners are residents of countries other than United Kingdom with which the U.S. has a tax treaty providing for reduced withholding rates on dividends. IT-T.D. 5532 secs. 507-2(c) and 507.8

3468**Computation of Investment Credit**

Used by individuals, estates, trusts, and corporations claiming an investment credit or business energy investment credit. Also see Form 3800. IT-IRC secs. 38, 46, 47, and 48

3491**Consumer Cooperative Exemption Application (For Exemption from Filing Forms 1096 and 1099-PATR)**

Used by certain consumer cooperatives which are primarily engaged in retail sales of goods or services which are generally for personal, living or family use. IT-IRC sec. 6044(c); Regs. sec. 1.6044-4

3520**U.S. Information Return--Creation of or Transfers to Certain Foreign Trusts**

Used by a grantor in the case of an inter vivos trust, a fiduciary of an estate in the case of a testamentary trust, or a transferor to report the creation of any foreign trust by a U.S. person or the transfer of any money or property to a foreign trust by a U.S. person. IT-IRC sec. 6048; Regs. secs. 16.3-1 and 301.6048-1

3520-A**Annual Return of Foreign Trust with U.S. Beneficiaries**

Used to report the operation of foreign trust that has U.S. beneficiaries. IT-IRC sec. 6048

3800**General Business Credit**

Used to summarize investment credit (Form 3468), jobs credit (Form 5884), credit for alcohol used as fuel (Form 6478), credit for increasing research activities (Form 6765), and low-income housing credit (Form 8586). IT-IRC secs. 38 and 39

3903**Moving Expenses**

For optional use to support deductions from income for expenses of travel, transportation (including meals and lodging) and certain expenses attributable to disposition of an old residence and acquisition of a new residence for employees and self-employed individuals moving to a new job location. IT-IRC sec. 217; Regs. sec. 1.217; Pub. 521

3903F**Foreign Moving Expenses**

For optional use by U.S. citizens or resident aliens moving to a new principal work place outside the United States or its possessions. IT-IRC 217(h); Pub. 521

4029**Application for Exemption from Tax on Self-Employment Income and Waiver of Benefits**

Used by members of qualified religious groups to claim exemption from tax on self-employment income. IT-IRC sec. 1402(g)

4070**Employee's Report of Tips to Employer**

Used by employees to report tips to employers. Emp-IRC sec. 3102(c); Regs. sec. 31.6053-1(b)(2)

4070-A**Employee's Daily Record of Tips**

Used by employees to keep a daily record of tips received. Emp-IRC sec. 3102(c); Regs. sec. 31.6053-4

4070PR**Informe al Patrono de Propinas Recibidas por el Empleado**

Used by employees in Puerto Rico. A variation of Form 4070.

Emp-IRC sec. 3102(c); Regs. sec. 31.6053-1(b)(2)

4070A-PR**Registro Diario de Propinas Recibidas por el Empleado**

Used by employees in Puerto Rico. A variation of Form 4070-A.

Emp-IRC sec. 3102(c); Regs. sec. 31.6053-4

4136**Computation of Credit for Federal Tax on Gasoline and Special Fuels**

Used by individuals, estates, trusts, or corporations, including S corporations and domestic international sales corporations, to claim credit for Federal excise tax on the number of gallons of gasoline and special fuels used for business. Also used to claim the one-time credit allowed owners of qualified diesel-powered highway vehicles.

Ex-IRC secs. 34, 4041, 4081, 6420, 6421, and 6427

4137**Computation of Social Security Tax on Unreported Tip Income**

Used by an employee who received tips subject to FICA tax but failed to report them to his or her employer.

IT/Emp-IRC sec. 3102; Regs. sec. 31.3102-3(d) and 31.6011(a)-1(d)

4224**Exemption From Withholding of Tax on Income Effectively Connected With the Conduct of a Trade or Business in the United States**

Used to secure, at the time of payment, the benefit of exemption from withholding of the tax on certain income for nonresident alien individuals and fiduciaries, foreign partnerships, and foreign corporations.

IT-IRC secs. 1441 and 1442; Regs. sec. 1.1441-4

4255**Recapture of Investment Credit**

Used by individuals, estates, trusts, or corporations to figure the increase in tax if regular or energy property was disposed of or ceased to qualify before the end of the property class life or life years used to figure the credit.

IT-IRC sec. 47

4361**Application for Exemption from Self-Employment Tax for Use by Ministers, Members of Religious Orders and Christian Science Practitioners**

Used by members of qualified religious groups to claim exemption from tax on self-employment income.

IT-IRC sec. 1402(e)

4461**Application for Approval of Master or Prototype Defined Contribution Plan**

Used by employers who want an opinion letter for approval of form of a master or prototype plan.

IT-IRC secs. 401(a), and 501(a)

4461-A**Application for Approval of Master or Prototype Defined Benefit Plan**

Used by employers who want an opinion letter for approval of form of a master or prototype plan.

IT-IRC secs. 401(a) and 501(a)

4466**Corporation Application for Quick Refund of Overpayment of Estimated Tax**

Used to apply for a "quick" refund of overpaid estimated tax. (Must be filed before the regular tax return is filed.)

IT-IRC sec. 6425; Regs. sec. 1.6425-1(b)

4469**Computation of Excess Medicare Tax Credit**

Used by railroad employee representatives and medicare qualified Government employees to figure their credit of excess medicare (hospital insurance benefits) tax.

IT-IRC sec. 6413(c)(3); P.L.80-248

4506**Request for Copy of Tax Form**

Used by a taxpayer or authorized representative to request a copy of a tax return or Forms W-2.

IT-Regs. sec. 601.702

4506-A**Request for Public-Inspection Copy of Exempt Organization Tax Form**

Used by a third-party for a copy of an exempt organization tax form which may be inspected at an IRS office.

IT-IRC sec. 6104(b)

4562**Depreciation and Amortization**

Used by individuals, estates, trusts, partnerships, and corporations claiming depreciation and amortization. Also used to substantiate depreciation deductions for automobiles and other listed property.

IT-IRC secs. 167, 168, 179 and 280F; Separate instructions

4563**Exclusion of Income From Sources in American Samoa**

Used by a citizen of the U.S. whose income is from sources in American Samoa to the extent specified in IRC section 931, to claim the benefit of that section.

IT-IRC sec. 931; Regs. sec. 1.931-1; Pub. 570

4626**Alternative Minimum Tax—Corporations**

Used by corporations to figure their alternative minimum tax.
IT-IRC secs. 55, 56, 57, 58, 59, and 291; Separate instructions

4684**Casualties and Thefts**

Used by all taxpayers to figure gains (or losses) resulting from casualties and thefts.
IT-IRC sec. 165; Separate instructions

4720**Return of Certain Excise Taxes on Charities and other Persons Under Chapters 41 and 42 of the Internal Revenue Code**

Used by charities and other persons to compute certain excise taxes which may be due under IRC Chapters 41 and 42.
Ex-IRC secs. 4911, 4941, 4942, 4943, 4944, and 4945; Separate instructions

4768**Application for Extension of Time To File U.S. Estate and Generation-Skipping Transfer Tax Return And/Or Pay Estate and Generation-Skipping Transfer Tax**

Used to apply for estate tax extensions in certain cases.
E&G-IRC secs. 6081 and 6161; Regs. secs. 20.6081-1 and 20.6161-1

4782**Employee Moving Expense Information**

Used by employers to show the amount of any reimbursement or payment made to an employee, a third party for the employee's benefit, or the value of services furnished in-kind, for moving expenses during the calendar year.
IT-IRC secs. 82 and 217; Regs. sec. 31.6051-1(e)

4789**Currency Transaction Report**

Used by financial institutions to report deposit, withdrawal, exchange of currency or other payment or transfer, by, through, or to such financial institution which involves currency transactions of more than \$10,000.
P.L.91-508; Treasury Regs. (31CFR103)

4797**Gains and Losses From Sales or Exchanges of Assets Used in a Trade or Business and Involuntary Conversions**

Used to report details of gain (or loss) from sales, exchanges, or involuntary conversions (from other than casualty and theft) of noncapital assets and involuntary conversions (other than casualty and theft) of capital assets, held in connection with a trade or business or a transaction entered into for profit. Also used to compute recapture amounts under sections 179 and 280F when the

business use of section 179 or 280F property drops to 50% or less.

IT-IRC secs. 1231, 1245, 1250, 1252, 1254, and 1255; Separate instructions
IT-IRC secs. 1202, 1211, and 1212

4835**Farm Rental Income and Expenses**

Used by landowner (or sublessor) to report farm rental income based on crops or livestock produced by the tenant where the landowner (or sublessor) does not materially participate in the operation or management of the farm. (Also see Schedule F (Form 1040).)
IT-IRC sec. 61

4868**Application for Automatic Extension of Time to File U.S. Individual Income Tax Return**

Used to apply for an automatic 4-month extension of time to file Form 1040.
IT-IRC sec. 6081; Regs. sec. 1.6081-4; TD 7885

4876-A**Election To Be Treated as an Interest Charge DISC**

Used by a qualifying corporation that wishes to be treated as an Interest Charge Domestic International Sales Corporation (Interest Charge DISC).
IT-Regs. sec. 1.921

4952**Investment Interest Expense Deduction**

Used by an individual, estate, or trust to figure the deduction limitation for interest expense on funds borrowed to purchase or carry property held for investment.
IT-IRC sec. 163(d)

4970**Tax on Accumulation Distribution of Trusts**

Used by a beneficiary of a domestic or foreign trust to figure the tax attributable to an accumulation distribution.
IT-IRC sec. 667

4972**Tax on Lump-Sum Distributions**

Used to determine the income tax on the income portion of lump-sum distributions.
IT-IRC sec. 402(e); Separate instructions

5074**Allocation of Individual Income Tax to Guam or Northern Mariana Islands (NMI)**

Used as an attachment to the tax return filed by an individual who reports adjusted gross income of \$50,000 or more, with gross income of \$5,000 or more from Guam or Northern Mariana Islands sources.
IT-IRC sec. 935; Regs. sec. 301.7654-1(d)

5213**Election to Postpone Determination as to whether the Presumption that an Activity is Engaged in for Profit Applies**

Used by individuals, trusts, estates, and S corporations to postpone a determination as to whether an activity is engaged in for profit.
IT-IRC sec. 183(e)

5227**Split-Interest Trust Information Return**

Used by section 4947(a)(2) trusts treated as private foundations.
Ex-IRC sec. 6011; Separate instructions

5300**Application for Determination for Defined Benefit Plan**

Used to request a determination letter as to the qualification of a defined benefit plan (other than a collectively-bargained plan).
IT-IRC sec. 401(a)

Sch. T (Form 5300)**Supplemental Application for Approval of Employee Benefit Plans**

Used as an attachment to Forms 5300, 5301, 5303, 5307, and 5406 to provide information on how the applicant meets the requirements of the Tax Equity and Fiscal Responsibility Act of 1982, the Tax Reform Act of 1984, and the Retirement Equity Act of 1984.
IT-IRC 401(a)

5301**Application for Determination for Defined Contribution Plan**

Used to request a determination letter as to the qualification of a defined contribution plan (other than a collectively-bargained plan).
IT-IRC sec. 401(a)

5302**Employee Census**

Used as a schedule of the 25 highest paid participants of a deferred compensation plan, which is attached to Forms 5300, 5301, 5303, and 5307 (where applicable).
IT-IRC sec. 401(a)

5303**Application for Determination for Collectively-Bargained Plan**

Used to request a determination letter as to the qualification of a collectively-bargained plan. Also used by multiemployer plans covered by PBGC insurance to request a determination letter regarding termination.
IT-IRC sec. 401(a)

5305**Individual Retirement Trust Account**

Used as an agreement between an individual and the individual's trustee for the establishment of an individual retirement account.
IT-IRC sec. 408(a)

5305-A**Individual Retirement Custodial Account**

Used as an agreement between an individual and the individual's custodian for the establishment of an individual retirement account.
IT-IRC sec. 408(a)

5305-SEP**Simplified Employee Pension—Individual Retirement Accounts Contribution Agreement**

Used as an agreement between an employer and his or her employees to establish a Simplified Employee Pension.
IT-IRC 408(k)

5306**Application for Approval of Prototype or Employer Sponsored Individual Retirement Account**

Used by banks, savings and loan associations, federally insured credit unions, and such other persons approved by the Internal Revenue Service to act as trustee or custodian, insurance companies, regulated investment companies and trade or professional societies or associations, to get the approval as to form of a trust or annuity contract which is to be used for individual retirement accounts or annuities. Also to be used by employees, labor unions and other employee associations that want approval of a trust which is to be used for individual retirement accounts.
IT-IRC sec. 408(a), (b) or (c)

5306-SEP**Application for Approval of Prototype Simplified Employee Pension—SEP**

Used by program sponsors who want to get IRS approval of their prototype simplified employee pension (SEP) agreements.
IT-IRC sec. 408

5307**Short Form Application for Determination for Employee Benefit Plan**

Used to request a determination letter as to the qualification of any defined benefit or defined contribution plan (the form of which has been previously approved) other than collectively bargained plan.
IT-IRC sec. 401(a)

5308**Request for Change in Plan/Trust Year**

Used by employer or plan administrators to request approval of change in a plan year or a trust year.
IT-IRC sec. 412(c)(5), sec. 442

5309**Application for Determination of Employee Stock Ownership Plan**

Used by corporate employers who wish to get a determination letter regarding the qualification of an Employee Stock Ownership Plan under IRC 409 or 4975(e)(7).
IT-IRC 409-4975(e)(7)

5310**Application for Determination Upon Termination; Notice of Merger, Consolidation or Transfer of Plan Assets or Liabilities; Notice of Intent to Terminate**

Used by an employer who wishes a determination letter as to the effect of termination of a plan on its prior qualification under IRC section 401(a); by every employer or plan administrator (if designated) for any plan merger or consolidation; or to give notice to PBGC of intent, for any transfer of plan assets or liabilities to another plan to terminate a defined benefit pension plan.
IT-IRC secs. 401(a), 6058(b), ERISA sec. 4041(a)

5329**Return for Individual Retirement Arrangements and Qualified Retirement Plans Taxes**

Used to report any excise tax or additional income tax owed in connection with individual retirement arrangements, annuities, and qualified retirement plans.
IT-IRC secs. 72, 4973, 4974, and 4981A

5330**Return of Excise Taxes Related to Employee Benefits Plans**

Used to report and pay the excise tax imposed by IRC section 4981 on a minimum funding deficiency, by Code section 4973(a)(2) on excess contributions to a section 403(b)(7)(A) custodial account, by section 4975 on prohibited transactions, by section 4976 on disqualified benefits from welfare plans, by 4977 on certain fringe benefits, and by 4978 on certain ESOP transactions.
Ex-IRC sec. 6011

5452**Corporate Report of Nontaxable Dividends**

Used by corporations to report their nontaxable distributions.
IT-CFR 1.301-1, 1.316-1, 1.333-1, and 1.6042-2

5471**Information Return With Respect to a Foreign Corporation**

Used by U.S. persons to report their activities with related foreign corporations.
IT-IRC secs. 951-972, 6035, 6038 and 6046

Sch. M (Form 5471)**Foreign Corporation Controlled by a U.S. Person**

Used by a U.S. person who controls a foreign corporation to report the activities between the U.S. person and the foreign corporation.
IT-IRC sec. 6038

Sch. N (Form 5471)**Foreign Personal Holding Company**

Used by officers, directors, and shareholders of foreign personal holding companies to report information concerning the foreign personal holding company.
IT-IRC sec. 6035

Sch. O (Form 5471)**Organization or Reorganization of Foreign Corporation, and Acquisitions and Dispositions of Its Stock**

Used by U.S. persons to report acquisitions or dispositions of interests in foreign corporations.
IT-IRC sec. 6046

5472**Information Return of a Foreign Owned Corporation**

Used for reporting the activities between foreign owned corporations and persons related to transactions made by the corporations.
IT-IRC sec. 6038A

5498**Individual Retirement Arrangement Information**

Used to report contributions to individual retirement arrangements (IRAs) and the value of the account.
IT-IRC secs. 219 and 408(i); Prop. Regs. sec. 1.408-5

5500**Annual Return/Report of Employee Benefit Plan (with 100 or more participants)**

Used to report on deferred compensation plans and welfare plans that have at least 100 participants.
IT-IRC sec. 6058(a); ERISA section 103

Sch. A (Form 5500)**Insurance Information**

Used as an attachment to Forms 5500, 5500-C, or 5500-R to report information about insurance contracts that are part of a qualified deferred compensation plan.
IT-ERISA section 103(e)

Sch. B (Form 5500)**Actuarial Information**

Used to report actuarial information for a defined benefit plan. (Attached to Forms 5500, 5500-C, or 5500-R.)
IT-IRC sec. 6058; ERISA section 103(a)

Sch. P (Form 5500)**Annual Return of Fiduciary of Employee Benefit Trust**

Used as an annual return for employee benefit trusts which qualify under section 401(a) and are exempt from tax under section 501(a). (Attach to Forms 5500, 5500-C or 5500-R.)

IT-IRC secs. 6033(a) and 6501(a)

Sch. SSA (Form 5500)**Annual Registration Statement Identifying Separated Participants with Deferred Vested Benefits**

Used to list employees who separated from employment and have a deferred vested benefit in the employer's plan of deferred compensation. (Attached to Forms 5500, 5500-C, or 5500-R.)

IT-IRC sec. 6057

5500-C**Return/Report of Employee Benefit Plan (with fewer than 100 participants)**

Used to report on deferred compensation plans and welfare plans that have fewer than 100 participants.

IT-IRC sec. 6058(a); ERISA section 103

5500EZ**Annual Return of One-Participant Owners and Their Spouses Pension Benefit Plan**

Used to report on pension profit-sharing, etc. plans that cover only an individual or an individual and the individual's spouse who wholly own a business. Separate instructions

IT-IRC sec. 6058(a)

5500-R**Registration Statement of Employee Benefit Plan**

Used to report on deferred compensation plans and welfare plans that have fewer than 100 participants. This short form is filed periodically in place of Form 5500-C. IT-IRC sec. 6058(a); ERISA section 103

5558**Application for Extension of Time to File Certain Employee Plan Returns**

Used to provide a means by which a person may request an extension of time to file Forms 5500, 5500-C, 5500-R, or 5330.

5578**Annual Certification of Racial Nondiscrimination for a Private School Exempt from Federal Income Tax**

Used by certain organizations exempt or claiming to be exempt under IRC section 501(c)(3) and operating, supervising, or controlling a private school (or schools) to certify to a policy of racial nondiscrimination.

IT-IRC sec. 6001; Rev. Proc. 75-50, 1975-2; C.B.587

5695**Residential Energy Credit Carryforward**

Used by an individual taxpayer to claim a residential energy credit carryforward from 1986 to 1987.

IT-IRC sec. 23

5712**Election to be Treated as a Possessions Corporation Under Section 936**

Used by a corporation to elect to be treated as a possessions corporation for the tax credit allowed under IRC section 936.

IT-IRC sec. 936(e)

5712-A**Cost Sharing or Profit Split Method Under Section 936(h)(5): Election and Verification**

Used by corporation if they elect to compute their taxable income under either the cost sharing method or the profit split method.

IT-IRC sec. 936(h)(5)

5713**International Boycott Report**

Used by persons with operations in or related to any country associated in carrying out an international boycott.

IT-IRC sec. 999; Separate instructions

Sch. A (Form 5713)**Computation of the International Boycott Factor**

Used by taxpayers in computing the loss of tax benefits under the international boycott factor method.

IT-IRC sec. 999

Sch. B (Form 5713)**Specifically Attributable Taxes and Income**

Used by taxpayers in computing the loss of tax benefits under the specifically attributable taxes and income method.

IT-IRC sec. 999

Sch. C (Form 5713)**Tax Effect of the International Boycott Provisions**

Used to summarize the loss of tax benefits resulting from the application of the international boycott provisions.

IT-IRC sec. 999

5735**Computation of Possessions Corporation Tax Credit Under Section 936**

Used by qualified possessions corporations to compute credit allowed by IRC section 936.

IT-IRC sec. 936

Sch. P (Form 5735)**Allocation of Income and Expenses Under Section 936(h)(5)**

Used by corporations that have elected the cost sharing or profit split method of computing taxable income. The form is attached to Form 5735.
IT-IRC sec. 935(h)(5)

5754**Statement By Person(s) Receiving Gambling Winnings**

Used to list multiple winners of certain gambling proceeds.
IT-IRC sec. 3402(q)

5768**Election/Revocation of Election by an Eligible Section 501(c)(3) Organization to Make Expenditures to Influence Legislation**

Used by certain eligible IRC section 501(c)(3) organizations to elect or revoke election to apply the lobbying expenditures provisions of Code section 501(h).
IT-IRC secs. 501 and 4911

5884**Jobs Credit**

Used by individuals, estates, trusts, and corporations claiming a jobs credit and any S corporation, partnership, estate, or trust which apportion the jobs credit among their shareholders, partners, or beneficiaries. See also Form 3800.
IT-IRC secs. 38, 51, 52, and 53

6008**Fee Deposit for Outer Continental Shelf Oil**

Used to deposit fees on oil that is produced on the Outer Continental Shelf.
IRC sec. 7805, sec. 302(d) of P.L.95-372

6009**Quarterly Report of Fees Due on Oil Production**

Used to compute fees due on oil that is produced on the Outer Continental Shelf.
IRC sec. 7805, sec. 302(d) of P.L.95-372

6047**Windfall Profit Tax**

Used by purchasers, certain operators, and certain producers of domestic crude oil to report windfall profit tax. Attached to Form 720.
Ex-IRC sec. 4986

6069**Return of Excise Tax on Excess Contributions to Black Lung Benefit Trust Under Section 4953 and Computation of Section 192 Deduction**

Used by exempt Black Lung Benefit Trusts as a worksheet to determine deduction under section 192 and to report tax under section 4953.
IT/Ex-IRC secs. 192 and 4953

6088**Distributable Benefits from Employee Pension Benefit Plans**

Used to report the 25 highest paid participants of a deferred compensation plan, which is attached to Form 5310.
IT-IRC sec. 401(a)

6118**Credit for Income Tax Return Preparers**

Used by income tax return preparers to file for refund of penalties paid.
IT-IRC sec. 6696

6177**General Assistance Program Determination**

Used by a General Assistance Program of a state or political subdivision of a state in order to be designated as a Qualified General Assistance Program for purposes of certifying individual recipients of the program for the jobs credit.
IT-IRC sec. 51(d)(6)(B)

6197**Gas Guzzler Tax**

Used by automobile manufacturers and importers to report the tax on "gas guzzler" types of automobiles. The form is filed as an attachment to Form 720.
IT-IRC sec. 4064

6198**Computation of Deductible Loss From an Activity Described in Section 465(c)**

Used by individuals, partners, S corporation shareholders, and certain closely-held corporations to figure the overall profit (loss) from an at-risk activity for the tax year, the amount at-risk, and the deductible loss for the tax year.
IT-IRC sec. 465; Separate instructions

6199**Certification of Youth Participating in a Qualified Cooperative Education Program**

Used by a qualified school to certify that a student meets the requirements of sec. 51(d)(8) as a member of a targeted group eligible for the jobs credit.
IT-IRC sec. 51

6248**Annual Information Return of Windfall Profit Tax**

Used by purchasers and certain others to report windfall profit tax information.
Ex-IRC sec. 4997

6248-T**Summary and Transmittal of Windfall Profit Tax Information**

Used by filers of Form 6248 to transmit form to the IRS.
Ex-IRC sec. 4997

6249**Computation of Overpaid Windfall Profit Tax**

Used by persons who have overpaid the windfall profit tax to compute their credit or refund.
Ex-IRC secs. 4988(b) and 4994

6251**Alternative Minimum Tax—Individuals**

Used by individuals to figure their alternative minimum tax.
IT-IRC secs. 55, 56, 57, 58 and 59; Separate instructions

6252**Computation of Installment Sale Income**

Used by taxpayers other than dealers, who sell real or personal property, and receive a payment in a tax year after the year of sale.
IT-IRC sec. 453; Pub. 537

6406**Short Form Application for Determination for Amendment of Employee Benefit Plan**

Used for amending a plan on which a favorable determination letter has been issued under ERISA.
IRC secs. 401(a) and 501(a)

6458**Certification and Election Form**

Used by a person to make certain elections and certification with respect to the windfall profit tax.
Ex-IRC secs. 4992, 4993, 4994 and 4995

6478**Credit for Alcohol Used as Fuel**

Used by taxpayers to figure their credit for alcohol used as fuel. The credit is allowed for alcohol mixed with other fuels and for straight alcohol fuel. See also Form 3800.
IT-IRC secs. 38 and 40

6497**Information Return of Nontaxable Energy Grants or Subsidized Energy Financing**

Used by every person who administers a government program for a Federal, state, or local governmental entity or agent thereof, that provides grants or subsidized financing under programs a principal purpose of which is energy production or conservation if the grant or financing is not taxable to the recipient.

IT-IRC sec. 6050D; Regs. sec. 1.6050D-1

6627**Environmental Taxes**

Used to report environmental taxes on petroleum certain chemicals, and hazardous wastes.
IT-IRC secs. 4611, 4661 and 4681

6765**Credit for Increasing Research Activities (or for claiming the orphan drug credit)**

Used by individuals, estates, trusts, and corporations claiming a research credit for increasing the research activities of a trade or business. Also used to claim the orphan drug credit. See also Form 3800
IT-IRC secs. 28 and 30

6781**Gains and Losses From Section 1256****Contracts and Straddles**

Used by all taxpayers that held section 1256 contracts or straddles during the tax year.
IT-IRC secs. 1092 and 1256

6783**Qualified Royalty Owner's Exemption****Certificate**

Used by qualified royalty owners to claim exemption from the windfall profit tax.
Ex-IRC sec. 4995

7004**Application for Automatic Extension of Time To File Corporation Income Tax Return**

Used by corporations and certain exempt organizations to request an automatic extension of 6 months to file corporate income tax return.
IT-IRC sec. 6081(b); Regs. sec. 1.6081-3

8023**Corporate Qualified Stock Purchase Election**

Used by a purchasing corporation to elect section 338 treatment for the purchase of another corporation.
IT-IRC sec. 338(g); Temp. Regs. sec. sf 338-1

8027**Employer's Annual Information Return of Tip Income and Allocated Tips**

Used by large food or beverage employers to report each establishment's gross receipts, charge receipts and charge tips, and allocated tips of employees.
IT-IRC sec. 6053(c); Regs. sec. 31.6053-3; Separate instructions

8027-T**Transmittal of Employer's Annual Information Return of Tip Income and Allocated Tips**

Used by large food or beverage employers with more than one establishment to transmit Forms 8027.
IT-IRC sec. 6053(c); Regs. sec. 31.6053-3 xxx

8038**Information Return for Tax-Exempt Private Activity Bond Issues**

Used by issuers of tax-exempt private activity bonds to provide IRS with information required by section 149(e). IT-IRC sec. 149(e); Temp. Regs. sec. 1.149(e)-1; Separate instructions

8038-G**Information Return for Tax-Exempt Governmental Bond Issues**

Used by the issuers of tax-exempt governmental bonds (with issue prices of \$100,000 or more) to provide IRS with information required by section 149(e). IT-IRC sec. 149(e); Temp. Regs. sec. 1.149(e)-1; Separate instructions

8038-GC**Consolidated Information Return for Small Tax-Exempt Governmental Bond Issues**

Used by the issuers of tax-exempt governmental bonds (with issue prices of less than \$100,000) to provide IRS with information required by section 149(e). IT-IRC sec. 149(e); Temp. Regs. sec. 1.149(e)-1; Separate instructions

8082**Notice of Inconsistent Treatment or Amended Return**

Used by partners, S corporation shareholders and residual holders of an interest in a REMIC to report inconsistent treatment of partnership, S corporation or REMIC items or to report amendment of partnership, S corporation or REMIC items. Form 8082 is also used by the TMP (tax matters partner or tax matters person) to make an administrative adjustment request (AAR) on behalf of the partnership, S corporation, or REMIC. IT-IRC secs. 6222 and 6227(c); Separate instructions

8109**Federal Tax Deposit Coupon**

Twenty-three preprinted deposit coupons for making deposits of Federal taxes (such as social security, Federal unemployment, and excise taxes) are contained in a coupon book. Instructions are in the coupon book, along with a reorder form (Form 8109A, FTD Reorder Form). IT/Emp/Ex-IRC sec. 6302; Regs. secs. 1.6302-1, 1.6302-2, 31.6302(c)-1, 31.6302(c)-2, 31.6302(c)-3, 46.6302(c)-1, 48.6302(c)-1, 49.6302(c)-1, 51.4995-3, and 52.6302-1

8109-B**Federal Tax Deposit Coupon**

An over-the-counter Federal tax deposit coupon for making Federal tax deposits when Form 8109 deposit coupons have been reordered but not yet received or when a new entity has received its employer identification number but has not yet received its initial order of Forms 8109. IT/Emp/Ex-IRC sec. 6302; Regs. secs. 1.6302-1, 1.6302-2, 31.6302(c)-1, 31.6302(c)-2, 31.6302(c)-3,

46.6302(c)-1, 48.6302(c)-1, 49.6302(c)-1, 51.4995-3, and 52.6302-1

8210**Self-Assessed Penalties Return**

Used by payers of certain interest, dividends, and royalties to figure and pay penalties imposed with regard to the filing of certain information returns and the furnishing of certain payee statements. PA-IRC secs. 6676(b), 6721, and 6722

8233**Exemption From Withholding on Compensation for Independent Personal Services of a Nonresident Alien Individual**

Used by nonresident alien individuals to claim exemption from withholding on compensation for independent personal services because of an income tax treaty or the personal exemption amount. IT-IRC sec. 1441; Reg. sec. 1.1441-4

8264**Application for Registration of a Tax Shelter**

Used by tax shelter organizers to register certain tax shelters with the IRS, for purposes of receiving a tax shelter registration number. IT-IRC sec. 6111; Regs. secs. 301.6111-1T and 301.6111-2T

8271**Investor Reporting of Tax Shelter Registration Number**

Used by persons who have purchased or otherwise acquired an interest in a tax shelter required to be registered to report the tax shelter registration number. Form is attached to any tax return on which a deduction, credit, loss, or other tax benefit is claimed, or any income reported, from a tax shelter required to be registered. IT-IRC sec. 6111; Regs. secs. 301.6111-1T, and 301.6111-2T

8274**Certification by Churches and Qualified Church-Controlled Organizations Electing Exemption from Employer Social Security Taxes**

Used by churches and certain church-controlled organizations to elect exemption from social security taxes by certifying the organization is opposed to these taxes for religious purposes. Emp-IRC sec. 3121(w)

8279**Election To Be Treated as a FSC or as a Small FSC**

Used by qualifying corporations that wish to be treated as a Foreign Sales Corporation (FSC) or Small Foreign Sales Corporation (Small FSC). IT-IRC sec. 927

8281**Information Return for Publicly Offered Original Issue Discount Instruments**

Used by issuers of publicly offered debt instruments having OID to provide the information required by section 1275(c). IT-IRC sec. 1275(c); Temp. Regs. sec. 1.1275-3T

8282**Donee Information Return**

Used by exempt organizations who sells, exchanges, transfers, or otherwise disposes of the charitable property within 2 years after the date of the receipt of the contribution. The return is filed with the IRS and a copy is given to the donor. IT-IRC sec. 6050L

8283**Noncash Charitable Contributions**

Used by individuals, closely held corporations, personal service corporations, partnerships, and S corporations to report contributions of property other than cash in which the total claimed value of all property exceeds \$500. IT-IRC secs. 170; 1.170A-13 and 1.170A-13T; Separate instructions

8288**U.S. Withholding Tax Return for Dispositions by Foreign Persons of U.S. Real Property Interests**

Used to transmit the withholding on the sale of U.S. real property by foreign persons. IT-IRC sec. 1445; Regs. secs. 1.1445-1 through 1.1445-7

8288-A**Statement of Withholding on Dispositions by Foreign Persons of U.S. Real Property Interests**

Anyone filing Form 8288 must attach copies A and B of Form 8288-A for each person subject to withholding. IT-IRC sec. 1445; Regs. secs. 1.1445-1 through 1.1445-7

8300**Report of Cash Payments Over \$10,000 Received in a Trade or Business**

Used by a trade or business to report receipt of more than \$10,000 cash in a transaction in the course of such trade or business. IT-IRC sec. 6050M

8308**Report of a Sale or Exchange of Certain Partnership Interests**

Used by partnerships to report the sale or exchange of a partnership interest where a portion of any money or other property given in exchange for the interest is attributable to unrealized receivables or substantially appreciated inventory items (section 751(a) exchange). IT-IRC sec. 6050K

8328**Carryforward Election of Unused Private Activity Bond Volume Cap**

Used by the issuing authority of private tax-exempt private activity bonds to elect under section 146(f) to carryforward the unused volume cap for specific projects. IT-IRC sec. 146(f)

8329**Lender's Information Return for Mortgage Credit Certificates**

Used by lenders of certified indebtedness amounts to report information regarding the issuance of mortgage credit certificates under section 25. IT-IRC sec. 25; Regs. sec. 1.25-8T

8330**Issuer's Information Return for Mortgage Credit Certificates**

Used by issuers of mortgage credit certificates to report information required under section 25. IT-IRC sec. 25; Regs. secs. 1.25-2T, 1.25-3T, and 1.25-4T

8332**Release of Claim to Exemption for Child of Divorced or Separated Parents**

Used to release claim to a child's exemption by a parent who has custody of his or her child and is given to the parent who will claim the exemption. The parent who claims the child's exemption attaches this form to his or her tax return. IT-IRC sec. 152(e)(2); Temp. Regs. sec. 1.152-4T; Pub. 504

8362**Currency Transaction Reported by Casinos**

Used by casinos licensed by a state or local government having annual gaming revenues in excess of \$1 million to report each deposit, withdrawal, exchange of currency or gambling tokens or chips or other payment or transfer, by, through, or to such casino, involving currency of more than \$10,000. P.L. 91-508; Treasury Regs. secs. 31 CFR 103.22; 31 CFR 103.6; and 31 CFR 103.36

8390**Information Return for Determination of Life Insurance Company Earnings Rate Under Section 809**

Used by certain life insurance companies to gather information to compute various earnings rates required by section 809. IT-IRC sec. 809; Separate instructions

8396**Mortgage Interest Credit**

Used by qualified mortgage credit certificate holders to figure their mortgage interest credit and any carryover to a subsequent year.

8404

Computation of Interest Charge on DISC-Related Deferred Tax Liability

Used by shareholders of Interest Charge Domestic International Sales Corporations (IC-DISCs) to figure and report their interest on DISC-related deferred tax liability. ITC 995(f); Treasury Regs. 1.995(f)

8453-S

S Corporation Declaration for Magnetic Media/Electronic Filing

Used by qualified filers who file Form 1120S and related schedules via electronic transmission or on magnetic media must file Form 8453-S to transmit the corporate officer's and return preparer's signature(s) for the return. Form 8453-S, together with the magnetic media/electronic transmission, comprise the S corporation's tax return for the year.

IT-IRC sec. 6037

8582

Passive Activity Losses

Used to figure the amount of any passive activity loss for the current tax year for all activities and the amount of the passive activity loss allowed on your tax return.

IT-IRC sec. 469

8586

Low-Income Housing Credit

Used by owners of residential rental projects providing low-income housing to claim the low-income housing credit.

IT-IRC sec. 42

8587

Election by Qualified Diesel Fuel Retailer

Used by retailers to request approval of election to have the seller pay the diesel fuel tax under section 4041.

EX-IRC sec. 4041(n)

8594

Asset Acquisition Statement

Used by the buyer and seller of a trade or business involving goodwill or a going concern value.

IT-IRC 1060, Temp. Regs. sec. 1.1060-1T

8596

Information Return for Federal Contracts

Used by Federal executive agencies that do not file on magnetic media to report information about certain contractors with whom they do business.

8596-A

Quarterly Transmittal of Information Returns for Federal Contracts

Used to transmit Forms 8596 to IRS.

IT-IRC sec. 6050M; Temp. Regs. sec. 1.6050M-1T

8609

Low-Income Housing Credit Allocation Certification

Used by housing credit agencies to allocate a low-income housing credit dollar amount. Also, used by low-income housing building owners to make elections and certify certain necessary information.

IT-IRC sec. 42

8610

Annual Low-Income Housing Credit Agencies Report

Used by housing credit agencies to transmit Forms 8609 and to reeprort the dollar amount of housing credit allocations issued during the calendar year.

IT-IRC sec. 42

8615

Computation of Tax for Children Under Age 14 Who Have Investment Income of More Than \$1,000

Used to see if any of a child's investment income in excess of \$1,000 is taxable at his or her parent's rate and, if so, to figure the child's tax.

IT-IRC sec. 1(i)

TD F 90-22.1

Report of Foreign Bank and Financial Accounts

Used by individuals, trusts, partnerships or corporations having a financial interest in, or signature authority or other authority over, bank, securities, or other financial accounts in a foreign country, when the accounts were more than \$10,000 in aggregate value at any time during the calendar year.

P.L.91-508; Treasury Regs. (31CFR103)

Index of Federal Tax Return Forms and Related Forms

*Note: The words "and instructions" following a form number indicate separate instructions are available for the form, upon request.

A

Abandonments and foreclosures / 1099-A

Abatement, claim for / 843

Accounting period, application for change in / 1128

Accumulation Distribution, beneficiary's computation of tax / 4970

Actuarial report for defined benefit plan / Sch. B (Form 5500)

Acquisitions and abandonments of secured property / 1099-A

Adequate disclosure on return / 8275 & Instr.

Adjustment to basis of property / 982

Advance payments, earned income credit / W-5

Affiliation schedule, to be filed with consolidated return / 851

Agricultural subsidy payments received as a nominee / 1099-G

Alcohol fuel credit / 6478

Aliens:

claiming residence in U.S., certificate / 1078

departing, income tax bond / 1133

departing, income tax return / 1040C & Instr.

departing, income tax statement / 2083

nonresident engaged in business in U.S., exemption from withholding tax / 4224

nonresident, exemption from withholding of compensation for personal services / 8233

nonresident, income paid to / 1042 & 1042S

nonresident income tax return, engaged in business in U.S. / 1040NR & Instr.

Status, certificate of foreign / W-8

Allocated tips / 8027

Allocation of accumulation distribution / Sch. J. (Form 1041)

Allocation of Tax, certain individuals with income from Guam or Northern Mariana Islands sources / 5074

Alternative minimum tax / 4626, 6251, 8656

Alternative minimum tax—fiduciaries / 8656

Amended U.S. corporation income tax return / 1120X

Amended U.S. individual income tax return / 1040X & Instr.

Amendment to original return, notice of inconsistent treatment / 8082

Amortization, claiming of, use by individuals, estates of and trusts, partnerships, and corporations / 4562 & Instr.

Annual Certification of Racial Nondiscrimination for a Private School Exempt from Federal Income Tax / 5578

Annuitant's request for federal income tax withholding / W-4P

Applications for:

additional extension of time to file individual return / 2888

automatic extension of time to file corporation income tax return / 7004

automatic extension of time to file U.S. individual income tax return / 4868

approval of master or prototype plan / 4461

approval of prototype individual retirement account / 5306

change in accounting method / 3115

change in accounting period / 1128

determination for amendment of employee benefit plan / 6408

determination for defined benefit plan / 5300 & Instr.

determination for defined contribution plan, for profit-sharing, stock bonus and money purchase plans / 5301 & Instr.

determination for collectively-bargained plan / 5303 & Instr.

determination, individual retirement account / 5306

determination of employee stock ownership plan / 5309

election/revocation of election by an eligible 501(c)(3) organization to make expenditures to influence legislation / 5768

employer identification number / SS-4, SS-4PR

extension of time for payment of taxes by corporation expecting a net operating loss carryback / 1138

extension of time to file corporation return (automatic) / 7004

extension of time to file certain employee plan returns / 5558

extension of time to file U.S. Estate Tax Return and/or pay Estate Tax. / 4768

extension of time to file partnership, fiduciary, and certain exempt organization returns / 2758

extension of time to file, U.S. citizens and resident aliens abroad / 2350

identification number under the Social Security Administration, employer's / SS-4, SS-4PR

quick refund of overpayment of corporation estimated tax / 4466

registry, tax-free transactions / 637, 637A

social security number card / SS-5

supplemental determination of employee benefit plans under TEFRA, TRA 1984, and REA Schedule (Form 5300). / Sch. T (Form 5300)

tentative refund from carryback of net operating loss, net capital loss, unused business credit or overpayment of tax due to a claim of right adjustment. / 1139

tentative refund from carryback of net operating loss, unused business credit, or overpayment of tax due to a claim of right adjustment, individual / 1045

tentative carryback adjustment, individual / 1045

Asset

Acquisitions / 8594

At risk, computation of deductible loss from an activity described in section 465(c) / 8196

Authorization and Declaration / 2848-D & Instr.

Automobiles and other listed property, substantiation / 4562 & Instr.

B

Backup withholding / W-9

Barter exchange transactions / 1099-B

Basis of property, adjustment of / 982

Beneficiary's share of income, deductions, credits, etc. / Sch. K-1 (Form 1041)

Benevolent life insurance companies, exemption application / 1024

Boycott International Boycott Report Form / 5713

Broker transactions / 1099-B

Business Income and expenses / Sch. C (Form 1040)

C

Carrybacks:

application by corporation to extend time for payment of taxes / 1138

application by taxpayers other than a corporation for adjustments / 1045

tentative refund from carryback of net operating loss, net capital loss, unused business credit; or overpayment of tax due to a claim of right adjustment. / 1139

carryforward of private activity bond volume cap / 6328

casino, currency transaction report by / 6362

casualty or thefts / 4684

Certificate:

alien claiming residence in U.S. / 1078

borrower's, compliance with rules for producer's loans / Sch. Q (Form 1120-DISC)

credit or refund, manufacturer's excise tax / 2670

earned income credit advance payment / W-5

electing coverage under social security by religious orders / SS-16

employee's withholding allowance certificate / W-4

exemption, special fuels / 2670

exemption, tax on transportation of property by air / 1383

foreign status / W-8

ownership, interest on bonds, resident / 1000

ownership, exemption or reduced rate, nonresident / 1001

registry, application for, tax-free transactions / 637, 637A

Certification of low-income housing credit allocation / 8608

Certification of youth participating in a qualified cooperative education program / 8199

Change in accounting period, application for / 1128

Chemicals / 6627

Child care, credit for / 2441

Civic leagues, exemption application / 1024

Claim for abatement or refund / 843

Claim for deficiency dividends deduction / 976

Coal production, underground or surface mined / 720

Computation of tax for children under age 14 who have investment income of more than \$1,000 / 8615

Consent:

adjustment of basis, property / 982

dividends, deduction, corporation information return / 973

of shareholder to include specific amount in gross income / 972

Consolidated returns:

affiliation schedule to be filed with consolidated return / 851

corporation income tax / 1120 & Instr.

subsidiary corporation information return / 1122

Consolidation of employee pension benefit plans / 5310

Contributions deductions, information return by trusts claiming charitable contributions deductions / 1041-A

Cooperatives, income tax return for farmers' cooperative / 990-C & Instr.

Copy of tax form, order form for / 4508

Corporations:

adjustment to basis of property under Sec. 1082(a)(2) / 982

application for quick refund of overpayment of estimated tax / 4468

automatic extension of time to file income tax return / 7004

computation of foreign tax credit corporations / 1118 & Instr.

controlled foreign corporation / 5471

domestic international sales corporation return / 1120-DISC

election by small business corporation to be an S corporation / 2553 & Instr.

election to be treated as an IC-DISC under Sec. 992(b) / 4878A

election to be treated as a foreign sales corporation under Sec. 927(f)(1) / 8278

extension of time to file income tax return / 7004 (automatic),

foreign corporation income tax return / 1120-F & Instr.

income tax return / 1120 & Instr., 1120-A

income tax return, exempt organization business income / 990-T & Instr.

income tax return, foreign sales corporation / 1120-FSC & Instr.

information return, claiming consent dividends deduction / 973

information return, dissolution or liquidation / 966

shareholder, consent to include specific amount / 972

S corporation, income tax return / 1120-S & Instr.

worksheet for computation of estimated tax / 1120-W

Credit:

income tax return preparers / 6118

Credit, claim for

alcohol used as fuel / 6478

child and dependent care expenses / 2441

corporation, foreign taxes / 1118 & Instr.

earned income, advance payments / W-5

elderly / Sch. R (Form 1040) & Instr.

federal tax on gasoline, special fuels, and credit for diesel-powered highway vehicles / 4138

general business credit / 3800

increasing research activities / 6765

individuals, foreign taxes / 1118 & Instr.

investment credit / 3468

jobs credit / 5824

low-income housing credit / 8588

mortgage interest credit / 8396

orphan drug / 6765

permanently and totally disabled / Sch. R (Form 1040) & Instr.

possession corporation tax credit / 5735, Sch. P (Form 5735)

research / 6765

Currency transaction report / 4789, 8300, 8362

D

Decedent, claim for refund due on behalf of / 1310

Declaration of:

representative, power of attorney / 2848

re

r

Dependent care expenses, credit for / 2441

Deposit forms:

federal tax deposit coupons / 8109, 8109-B

fees for Outer Continental Shelf oil / 6008

Depreciation, claiming of, use by individuals, estates and trusts, partnerships, and corporations / 4562 & Instr.

Designated settlement funds, tax return / 1120-DF & Instr.

Determination, General Assistance Program / 6177

Direct sales of consumer products / 1099-MISC

Discharge of indebtedness / 1099-G

Disclosure statement under section 6661 / 8275 & Instr.

Distribution in liquidation, information return / 1099-DIV

Dividends / Sch. B (Form 1040), 1099-DIV

Divorced or separated parents, release of child's exemption / 8332

E

Earned income credit advance payment certificate / W-5

Education program / 6199

Election:

by a church or church-controlled organization to be exempt from employer social security taxes / 8274

by religious orders for social security coverage / SS-16

of shareholder under Sec. 333 liquidation / 984

to assign overpayment of estimated tax to beneficiary / 1041-T

to be an S corporation / 2553 & Instr.

to be treated as an Interest Charge DISC / 4876-A

to be treated as a FSC or as a Small FSC / 8279

to be treated as a Possessions Corporation / 5712

to postpone determination with respect to the presumption that activity is engaged in for profit / 5213

to use cost sharing or profit split method of computing taxable income / 5712-A

to use LIFO inventory method / 970

with respect to windfall profit tax / 6458

Employee business expenses / 2106

Employee representative's quarterly return, Railroad Tax / CT-2

Employee stock ownership plan, credit / 8007

Employees:

application for social security number card / SS-5

associations, local, exemption application / 1024

beneficiary association, voluntary, exemption application / 1024

benefit plan / 6406

exemption from Federal income tax withholding / W-4, W-4P

information for use in determining whether a worker is an employee for purposes of Federal employment taxes and income tax withholding / SS-8

moving expense information / 4782

statement of business expenses / 2106

tip income reported / 4070, 4070PR

tips, daily record of / 4070-A, 4070A-PR

wage and tax statement / W-2

withholding allowance certificate / W-4

Energy Investment Credit, Business / 3468

Residential Energy Credit Carryforward, Individual / 5695

Energy grants or subsidized energy financing (nontaxable), information report / 6497

Environmental Taxes / 6627

Estate, income or (loss) from / Sch. E (Form 1040)

Estate tax:

certificate of payment of foreign death tax / 706CE

life insurance statement / 712

nonresident alien estate tax return / 706NA

tax return / 706

Estimated income tax:

farmers and fishermen / 1040-ES

fiduciaries / 1041-ES

individual / 1040-ES, 1040-ES (NMI)

individual filing 1040-PR / 1040-ES (Espanol)

nonresident alien individual / 1040-ES(NR)

tax-exempt trust / 990-W

underpayment by farmers and fishermen / 2210F

underpayment by individuals and fiduciaries / 2210

underpayment by corporations / 2220

worksheet for corporation estimated income tax / 1120-W

Excise tax:

accumulations in Individual Retirement Plans / 5329

- election by qualified retailer to have the seller pay the diesel fuel tax / 8587
- exempt certificate, nonprofit educational organization / 2670
- export exemption certificate, transportation of property by air / 1363
- investment income / 990-PF
- initial excise taxes on private foundations, foundation managers and disqualified persons / 4720
- quarterly return / 720
- undistributed income of real estate investment trusts / 8612
- undistributed income of regulated investment companies / 8613
- Exclusion of income from sources in United States possessions / 4563
- Exclusion of foreign earned income, statement to support / 2555 & Instr.
- Exempt organization:
 - annual certification of racial nondiscrimination for a private school exempt from Federal income tax / 5578
 - determination of effect of termination of plan on prior qualification under Code sections 401(a) and 405(a) / 5310
 - information return of organization exempt from income tax under Sec. 501(a) / 990
 - supplementary information required of organizations described in sec. 501(c)(3) (other than private foundation) / Sch. A (Form 990)
 - information return of private foundation and section 4947(a)(1) trust / 990-PF & Instr.
 - insurance report for defined benefit or defined contribution plan / Sch. A (Form 5500)
 - registration statement for defined benefit or defined contribution plan / Sch. SSA (Form 5500)
 - return of defined benefit or defined contribution plan / 5500, 5500-C
 - third-party request for copy of tax form for public inspection / 4506-A
 - unrelated business income return / 990-T & Instr.
- Exemption, applications:
 - benevolent life insurance associations, local / 1024
 - business leagues, chambers of commerce / 1024
 - cemetery companies, corporations for burial purposes / 1024
 - civic leagues, social welfare organizations / 1024
 - consumer cooperatives / 3491
 - employees' associations, local / 1024
 - employees' beneficiary associations voluntary / 1024
 - farmers' and fruit growers cooperative associations / 1028
 - fraternal beneficiary societies / 1024
 - from tax on self-employment income, and waiver of benefits / 4029
 - group legal services plans / 1024
 - holding title to property for exempt organizations / 1024
 - labor, agricultural, or horticultural organizations / 1024
 - mutual insurance companies other than life or marine / 1024
 - religious, educational, charitable, etc., organizations / 1023
 - revocation of self-employment tax / 4361
 - social clubs / 1024
 - trust providing for supplemental unemployment compensation benefits / 1024
 - War Veteran's organizations and auxiliary units / 1024
- Exemption certificate:
 - annuitant or pensioner exemption from Federal income tax withholding / W-4P
 - employee's exemption from Federal income tax withholding / W-4
 - foreign status / W-8
 - manufacturer's excise tax / 2670
 - special fuels excise / 2670
 - tax on transportation of property by air / 1363
- Exemption from withholding, compensation for independent personal services of a nonresident alien individual / 8233
- Exemption from withholding, income effectively connected with the conduct of a U.S. trade or business / 4224
- Expenses, business, statement of employee / 2106 & Instr.
- Extension of time to file:
 - corporation income tax return (automatic extension) / 7004
 - employee benefit plan returns / 5558
 - estate tax return / 4768
 - fiduciary income tax return / 2758
 - individual return (automatic extension) / 4868
 - individual return (additional) / 2688
 - partnership return / 2758

to pay taxes, corporation expecting a net operating loss carryback / 1138

U. S. citizen or resident alien abroad / 2350

F

Facilities and services, return for taxes on / 720

Farm income and expenses, schedule / Sch. F (Form 1040)

Farmers and fishermen, estimated tax / 1040-ES

Farmers and fishermen, statement relating to underpayment of estimated tax / 2210F

Farmers and fruit growers associations:

exemption application / 1028

income tax return / 990-C & Instr.

Federal contracts / 8598, 8598-A

Federal Insurance Contributions Act: (Also see Social Security.)

agricultural employees, employer's return for / 943, 943 PR, 943A, 943A-PR

computation of social security tax on unreported tip income / 4137

correction sheet for wage reports previously submitted / 941c, 941c PR

election for coverage under social security by religious orders / SS-18

employee's application for social security number card / SS-5

employer's application for identification number / SS-4, SS-4PR

employer's monthly Federal tax return / 941-M

employer's quarterly Federal tax return / 941, 941E, 941PR, 941SS

household employer's quarterly return / 942, 942PR

Federal Unemployment Tax, return of employers / 940, 940PR

Fiduciaries:

allocation of accumulation distribution / Sch. J (Form 1041)

alternative minimum tax / 8556

annual Return of Fiduciary of Employee Benefit Trust / Sch. P (Form 5500)

election to assign overpayment of estimated tax to beneficiary / 1041-T

estimated income tax / 1041-ES

extension of time to file income tax return / 2758

income tax return / 1041 & Instr.

notice concerning fiduciary relationship / 56

Fishing boat proceeds / 1099-MISC

Foreclosures and abandonments / 1099-A

Foreign accounts and foreign trusts / Sch. B (Form 1040)

Foreign corporations:

income tax return / 1120F & Instr.

Foreign earned income, statement to support exclusion of / 2555 & Instr.

Foreign status, certificate of / W-8

Foreign taxes:

credit claimed by corporations / 1118 & Instr.

credit claimed by individuals / 1118 & Instr.

Foreign Trust with U.S. beneficiaries, annual return of / 3520-A

Foreign ownership of U.S. or Virgin Islands real property interest-domestic corporations / 6659

Foreign ownership of U.S. or Virgin Islands real property interest-foreign corporations and partnerships, trusts, and estates (whether domestic or foreign) / 6660

Foreign ownership of U.S. or Virgin Islands real property interests-foreign persons / 6661

Forest industries schedules / T (Timber)

Fraternal beneficiary society, exemption application / 1024

Fuel economy tax / 6197

Futures contracts / 1099-B

G

Gains and losses from Section 1256 contracts and straddles regulated / 6781

Gains and losses from sales or exchanges of property:

corporation / Sch. D (Form 1120)

fiduciary for estate or trust / Sch. D (Form 1041)

individual / Sch. D (Form 1040)

partnership / Sch. D (Form 1065)

S corporation / Sch. D (Form 1120S)

Gas guzzler tax / 6197

General assistance program determination / 6177

General business credit / 3800

Gift tax:

life insurance statement / 712

return / 709 & Instr.

Government payments / 1099-G

Grants by a government / 1099-G, 6497

H

Hazardous wastes / 6627

Household employees, employer's quarterly return for / 942, 942PR

Highway motor vehicles, use tax return / 2290

I

Identification Numbers:

Application for Employer Identification Number / SS-4, SS-4PR

Application for Social Security Number / SS-5

Payer's Request for Taxpayer Identification Number and Certification / W-9

Payer's Request for Identifying Number of Suppliers or Providers of Medical and Health Care Services / 4686

Income tax:

corporation, domestic / 1120 & Instr., 1120-A

corporation, interest charge domestic international sales corporation / 1120-IC-DISC & Instr., Sch. K (Form 1120-IC-DISC), and Sch. P (Form 1120-IC-DISC)

corporation, exempt organization business income / 990T & Instr.

corporation, foreign / 1120F & Instr.

corporation, foreign sales corporation / 1120-FSC & Instr. and Sch. P (Form 1120-FSC)

estimated income tax, individuals / 1040-ES, 1040-ES (NMI)

estimated income tax, fiduciaries / 1041-ES

depository form, corporation income taxes / 503

designated settlement funds / 1120-DF & Instr.

extension of time to file (See extension of time) fiduciary, for estates and trusts / 1041 & Instr.

farm income and expenses / Sch. F (Form 1040)

fiduciaries / 1041 & Instr.

gains and losses from sales or exchanges / Sch. D (Form 1040)

individual / Form 1040 & Instr., Form 1040A & Instr., 1040EZ

individual, amended / 1040X & Instr.

life insurance company / 1120L & Instr.

multiple support agreement / 2120

mutual insurance company / 1120M & Instr.

profit or (loss) from business or profession / Sch. C (Form 1040)

property and casualty insurance company / 1120-PC & Instr.

real estate investment trust / 1120-PC & Instr.

real estate mortgage investment conduit / 1066 & Instr.

refunds, state and local / 1099-G

regulated investment company

return preparers, credit / 6118

small business corporation / 1120S & Instr.

Income tax to be paid at source:

annual information statement by withholding agent / 1042S

annual return by withholding agent / 1042

Inconsistent treatment, notice of amendment to original return / 8082

Individual retirement arrangement contributions / 5498

Individual retirement arrangement taxes / 5329

Individual retirement arrangement distributions / W-2P, 1099-R

Individual Retirement Trust Account / 5305

Individual Retirement Custodial Account / 5305-A

Information notice required by IRC section 6039A(a) / 5970

Information returns:

acquisitions and abandonments / 1099-A

agriculture payments / 1099-G

barter exchange transactions / 1099-B

broker transactions / 1099-B

cooperatives / 1099-PATR

corporate liquidation or dissolution / 996

corporations claiming deduction for consent dividends / 973

distributions in liquidation / 1099-DIV

dividends and distributions / 1099-DIV

employees moving expenses / 4782

energy grants or financing (nontaxable) / 6497

exempt organization under Sec. 501(a) / 990, 990-PF (private foundation)

exercise of a qualified or restricted stock option / 3921

fishing boat crewmen / 1099-MISC

foreign bank, securities, and other financial accounts / TD F 90-22.1

government payments / 1099-G

grants, taxable / 1099-G

individual retirement arrangements / W-2P, 1099-R, 5498
 interest income / 1099-INT
 life insurance company earnings rates under section 809 / 8390
 medical payments / 1099-MISC
 mortgage interest / 1098
 nonemployee compensation / 1099-MISC
 nonresident aliens, income paid to / 1042S
 original issue discount / 1099-OID, 8281
 partnership return of income / 1065 & Instr.
 patronage distributions / 1099-PATR
 prizes and awards / 1099-MISC
 real estate transactions / 1099-S
 rents and royalties / 1099-MISC
 retirement plan distributions / W-2P, 1099-R
 state tax refunds / 1099-G
 subsidiary corporation included in consolidated return / 1122
 substitute payments in lieu of dividends or interest / 1099-MISC
 tax-exempt private activity bonds / 8038
 tax-exempt governmental bonds / 8038-G, 8038-GC
 transmittal of information returns / 1098
 trust accumulation of charitable amounts or trust described in sec. 4947(a)(2) / 1041-A
 unemployment compensation payments / 1099-G
 windfall profit tax / 6248
 with respect to the creation of, or transfer to certain foreign trusts / 3520
 inland waterways tax on fuel used / 720
 interest charge on DISC related deferred tax liability / 8404
 interest income / Sch. B (Form 1040), 1099-INT
 interest, foreign persons not subject to reporting or backup withholding / W-8
 inventory method, application to use LIFO / 970
 investment credit, computation / 3468 & Instr.
 investment credit, recapture / 4255
 investment interest expense deduction / 4952
 itemized deductions / Sch. A (Form 1040)

J

Jobs credit / 5884

L

Labor, agricultural, etc., organizations, exemption application / 1024
 Life insurance company income tax return / 1120L & Instr.
 Liquidation, corporations contemplating dissolution or / 966
 Liquidation, distribution, information return / 1099-DIV
 Low-Income Housing Credit / 8586
 Low-Income Housing Credit, Allocation Certification / 8609
 Low-Income Housing Credit, Annual Agencies Report / 8610
 Lump-sum distributions, information return / 1099-R
 Lump-sum distributions, tax on / 4972 & Instr.

M

Manufacturers excise tax return / 720
 Medical and health care payments / 1099-MISC
 Medicare Tax Credit / 4469
 Medicare tax reporting by state and local government employers / 941E
 Merger of employee pension benefit plans / 5310
 Miscellaneous income, reporting of / Sch. E (Form 1040)
 Mortgage credit certificate / 8329, 8330
 Mortgage interest credit / 8398
 Mortgage interest deduction / 6598 & Instr.
 Mortgage interest statement / 1098
 Motor vehicles:
 Federal use tax return on highway vehicles / 2290
 Moving expense deduction:
 outside the United States / 3903F
 within or to the United States / 3903 & Instr.
 Moving expense information, employee / 4782
 Multiple support agreement / 2120
 Mutual irrigation companies, exemption application / 1024

N

Nonemployee compensation / 1099-MISC
 Nontaxable dividends, corporate report / 5452
 Notice:
 inconsistent treatment and amendment to original return / 8082

concerning fiduciary relationship / 56
 to shareholder of undistributed long-term capital gains / 2439
 Nuclear decommissioning funds and certain related persons / 1120-ND & Instr.

O

Occupational taxes, wagering / 11-C
 OID instruments / 1099-OID, 8281
 Organizations claiming tax exemption, application by / 1023, 1024, 1028
 Orphan drug / 6765
 Outer Continental Shelf oil fees / 6008, 6009
 Ownership certificate:

citizen of U.S. / 1000
 fiduciary / 1000
 foreign corporation / 1001
 foreign partnership / 1001
 individual, resident / 1000
 nonresident alien / 1001
 partnership, resident / 1000
 resident / 1000

P

Partnership:
 extension of time to file return / 2758
 gains and losses from sales or exchanges of capital assets / Sch. D (Form 1065)
 income or (loss) from / Sch. E (Form 1040)
 return of income / 1065 & Instr.
 Partner's share of income, credits, deductions, etc. / Sch. K-1 (Form 1065)
 Patronage distributions / 1099-PATR
 Passive Activity Losses / 8582
 Penalties, self-assessed, interest and dividends returns / 8210
 Pension plan distributions / W-2P, 1099-R
 Personal holding company:
 claim for deficiency dividend credit / 978
 return, computation of tax / Sch. PH (Form 1120)
 Personal services compensation, exemption from withholding on a nonresident alien individual's independent / 8233
 Petroleum / 8827
 Power of attorney / 2848 & Instr.

Prizes and awards income / 1099-MISC
 Producer's loans, borrower's certificate of compliance with rules for / Sch. Q (Form 1120-DISC)
 Products and commodities, return for taxes on / 720
 Profit or (loss) from business or profession / Sch. C (Form 1040)
 Property and casualty insurance companies tax return / 1120-PC & Instr.
 Public inspection, third-party request, exemption organization tax / 4506-A
 Qualified retirement plans taxes / 5329
 Quarterly Notice to Residual Interest Holder of REMIC Taxable Income or Net Loss Allocation / Sch. G (Form 1066)

R

Railroad companies, statement of income and profit and loss accounts / 1090
 Railroad Retirement Tax Act and Unemployment Re-
 payment Tax:
 employer's annual return / CT-1 & Instr.
 employee representative's quarterly return / CT-2
 Real estate investment trusts:
 excise tax on undistributed income / 8612
 income tax return / 1120-REIT & Instr.
 Real estate mortgage investment conduits:
 income or (loss) from / Sch. E (Form 1040)
 income tax return / 1066 & Instr.
 quarterly notice to residual interest holder / Sch. Q (Form 1066)
 Real estate sales / 1099-S
 Recapture of investment credit / 4255
 Refund:
 claim for / 843
 due on behalf of decedent / 1310
 state and local income tax / 1099-G
 Regulated investment companies:
 excise tax on undistributed income / 8613
 income tax return / 1120-RIC & Instr.
 undistributed capital gains tax return / 2438
 Release of Claim to Exemption for Child of Divorced or Separated Parents / 8332
 Religious, educational, charitable, etc., organizations, exemption application / 1023
 Religious orders, certificate to elect social security / SS-16

Rental income / Sch. E (Form 1040), 1099-MISC
 Report, currency transaction / 4789
 Report of cash transaction in trade or business / 8300
 Report, low-income housing credit agencies, annual / 8610
 Research credit / 6765
 Residence in United States, certificate of aliens claiming / 1078
 Residence, sale or exchange / 2119
 Retailers excise tax return / 720
 Return, request for copy of / 4508
 Return for Individual Retirement Arrangement Taxes / 5329
 Return for Nuclear Decommissioning Funds and Certain Related Persons / 1120-ND & Instr.
 Return of Excise Tax on Undistributed Income of Real Estate Investment Trusts / 8612
 Return of Excise Tax on Undistributed Income of Regulated Investment Companies / 8613
 Return of Initial Excise Taxes Related to Pension and Profit-Sharing Plans / 5330
 Return of organization exempt from income tax / 990
 Return of private foundations and section 4947(a)(1) trusts / 990-PF
 Return of property transferred to foreign organizations / 926
 Royalty income / Sch. E (Form 1040), 1099-MISC
 Sale of business / 8594
 Sale of real estate / 1099-S

S

Sale of business / 8594
 Sale of real estate / 1099-S
 Sales by foreign persons, withholding / 8288, 8288-A
 Section 1256 contracts / 6781
 Self-assessed penalties / 8210
 Self-employment tax:
 application for exemption from self-employment tax for use by ministers, members of religious orders and Christian Science practitioners / 4361
 return, Northern Mariana Islands / 1040SS(NMI)
 return, Puerto Rico / 1040 P.R.
 return, Schedule SE (Form 1040) / See Schs. C and F (Form 1040)
 return, Virgin Islands, Guam and American Samoa / 1040SS

Shareholders, consent to include specific amount in gross income / 972
 Shareholders, election under sec. 333 / 964
 Shareholders, regulated investment companies, notice of undistributed capital gain / 2439
 Shareholder's notice of inconsistent treatment or amendment to original return / 8082
 Short sales / 1099-B
 Simplified employee pension contributions (SEP) / 5498

Simplified Employee Pension-Individual Retirement Accounts Contribution Agreement / 5305-SEP

S corporations:

 election to be an S corporation / 2553
 income or (loss) from / Sch. E (Form 1040)
 income tax return / 1120S & Instr.
 shareholder's share of income, credits, deductions, etc. / Sch. K-1 (Form 1120S) & Instr.

Sick pay, withholding on / W-4S

Social clubs, exemption application / 1024

Social Security: (Also see Federal Insurance Contributions Act)

 contract coverage under Title II / 2032

 application for exemption from self-employment tax used by ministers, certain members of religious orders, and Christian Science practitioners electing coverage under Title II / 4361

Special averaging method for lump-sum distributions / 4972

Split-interest Trust / 5227

State and local income tax refunds, credits or offsets / 1099-Q

Statement for recipient's of annuities, pensions, retired pay or IRA payments / W-2P

Stock or security sales / 1099-B

Straddles / 6781

Subsidiary corporation, information return / 1122

Substitute payments in lieu of dividends or interest / 1099-MISC

Supplemental income, reporting of / Sch. E (Form 1040)

T

Tax Information Authorization / 2848-D

Tax shelter, application for registration of / 8264

Tax shelter registration number, investor reporting of / 8271

Tentative refund from carryback of net operating loss, net capital loss, unused business credit, or overpayment of tax due to a claim of right adjustment, application for corporation / 1139

Tentative carryback adjustment, application for individual / 1045

Tips employee's daily record of / 4070-A, 4070A-PR

Tips to employers, employee's report of / 4070, 4070PR

Transfer of employee pension benefit plan assets or liability to another plan / 5310

Transfer of property to a foreign corporation, foreign estate or trust, or foreign partnership return / 926

Transmittal documents:

- corrected income and tax statements / W-3c
- income and tax statements / W-3, W-3 PR, W-3SS
- information returns (except 1099R) / 1096

Transportation of property by air, exemption certificate / 1363

Trust, income or (loss) from / Sch. E (Form 1040)

Trusts information return, trust accumulation of charitable amounts or Trust described in sec. 4947(a)(2) / 1041-A

Trusts information return, employee benefit trusts qualified under 401(a) and exempt from tax under section 501(a) / Sch. P (Form 5500)

Trust information return, split-interest trust / 5227

U

Underpayment of estimated tax, corporations / 2220

Underpayment of estimated tax, individuals and fiduciaries / 2210

Unemployment compensation / 1099-G

Unemployment tax / 940, 940PR

United States possession taxes, statement in support of credit by individuals / 1116 & Instr.

United States possession taxes, statement in support of credit by corporation / 1116 & Instr.

Unrelated business income tax return of exempt organization / 990T & Instr.

Use tax return on highway motor vehicles / 2290

W

Wage and tax statement (Form W-2) request for copy filed with return / 4506

Wagering, return of tax on / 730

Waiver certificates for use by ministers, etc., electing coverage under Title II of the Social Security Act / 2032

Windfall Profit / 720

Windfall Profit Tax:

- annual information return / 6246
- certification and election / 6453
- overpaid windfall profit tax / 6249
- royalty owner's exemption / 6783
- transmittal of annual information returns / 6248-T

Withholding tax at source:

- allowance certificate / W-4
- annuitant's Federal income tax withholding / W-4P
- dividend payments, etc., to nonresident aliens and foreign companies / 1042
- employee's exemption from withholding of Federal income tax / W-4
- employer's annual statement to employee / W-2
- employer's monthly return / 941-M
- employer's quarterly return / 941, 941E, 941PR, 941SS, 942, 942PR
- exemption, certain income of nonresident alien and foreign corporation / 4224
- exemption from backup withholding / W-8
- ownership certificate, citizen or resident individual, etc. / 1000
- ownership certificate, nonresident alien, foreign corporation / 1001
- sales by foreign persons / 8288, 8288-A
- sick pay / W-4S
- statement by United Kingdom withholding agents paying dividends from United States corporations to residents of the U.S. and certain treaty countries / 3208

Worksheet for computation of corporation estimated tax / 1120-W

TAX FORMS INSTRUCTIONS

CT-1 PF
Instructions for Form CT-1

W-2 and W-2P PF
Instructions for Forms W-2 and W-2P

W-2G PF
Instructions for Forms 1099, 1098, 5498, 1096, and W-2G

SS-4
Instructions for Form SS-4, Application for Employer Identification Number

709 PF
Instructions for Form 709, U.S. Gift Tax Return

- 990** PF
Instructions for Form 990, Return of Organization Exempt From Income Tax (Except Private Foundations)
- Sch. A (Form 990)** PF
Instructions for Schedule A (Form 990), Organizations Exempt Under 501(c)(3)
- 990-C** PF
Instructions for Form 990-C, Farmers' Cooperative Association Income Tax Return
- 990-PF** PF
Instructions for Form 990-PF, Return of Private Foundation or section 4947(a)(1) Trust
- 990-T** PF
Instructions for Form 990-T, Exempt Organization Business Income Tax Return
- 1040** PF
Instructions for preparing your Individual Federal Income Tax Return. Includes instructions for preparing Form 1040 and Schedules A, B, C, D, E, F and SE
- 1040EZ & 1040A** PF
Instructions for preparing short Form 1040EZ and 1040A, U.S. Individual Income Tax Return
- 1040C** PF
Instructions for Form 1040C, U.S. Departing Alien Income Tax Return
- 1040NR** PF
Instructions for Form 1040NR for U.S. Non-resident Alien Individual or Fiduciary
- 1040X** PF
Instructions for Form 1040X, Amended U.S. Individual Income Tax
- 1041** PF
Instructions for Form 1041 U.S. Fiduciary Income Tax Return
- Sch. D (Form 1041)** PF
Instructions for Schedule D (Form 1041), Capital Gains and Losses
- 1041S** PF
Instructions for Form 1041S, U.S. Fiduciary Income Tax Returns for Nontaxable Simple Trust
- 1065** PF
Instructions for Form 1065, U.S. Partnership Return. Includes instructions for preparing Form 1065 and Schedules D, K, and K-1
- 1066** PF
Instructions for Form 1066, U.S. Real Estate Mortgage Investment Conduit Income Tax Return
- 1099** PF
Instructions for Forms 1099, 1098, 5498, 1096, and W-2G
- 1116** PF
Instructions for Form 1116, Computation of Foreign Tax Credit-Individual, Fiduciary, or Nonresident Alien Individual
- 1118** PF
Instructions for Form 1118, Computation of Foreign Tax Credit-Corporations
- 1120 & 1120-A** PF
Instructions for Form 1120, U.S. Corporation Income Tax Return
- 1120-DF** PF
Instructions for Form 1120-DDF, U.S. Income Tax Return for Designated Settlement Funds (Under Section 468B)
- 1120F** PF
Instructions for Form 1120F, U.S. Income Tax Return of Foreign Corporation
- 1120-IC-DISC** PF
Instructions for Form 1120-IC-DISC, Interest Charge Domestic International Sales Corporation Return
- 1120L** PF
Instructions for Form 1120L, U.S. Life Insurance Company Income Tax Return
- 1120-ND** PF
Instructions for Form 1120-ND, Return for Nuclear Decommissioning Funds and Certain Related Persons
- 1120-PC** PF
Instructions for Form 1120-PC, U.S. Property and Casual Insurance Company Income Tax Return
- 1120-REIT** PF
Instructions for Form 1120-REIT, U.S. Income Tax Return for Real Estate Investment Trusts
- 1120-RIC** PF
Instructions for Form 1120-RIC, U.S. Income Tax Return for Regulated Investment Companies
- 1120S** PF
Instructions for Form 1120S, U.S. Income Tax Return of an S corporation
- 2848 & 2848-D** PF
Instructions for Forms 2848 and 2848-D
- 2555** PF
Instructions for Form 2555, Foreign Earned Income
- 3468** PF
Instructions for Form 3468, Computation of Investment Credit

4562
Instructions for Form 4562, Depreciation and Amortization

4720 PF
Instructions for Form 4720, Return of Certain Excise Taxes on Charities and Other Persons under Chapters 41 and 42 IRC

4797 PF
Instructions for Form 4797, Gains and Losses From Sales or Exchanges of Assets Used in a Trade or Business and Involuntary Conversions

5227 PF
Return of Nonexempt Charitable or Split-Interest Trust Treated as a Private Foundation Under Section 4947(a) of the Internal Revenue Code

5498
Instructions for Forms 1099, 1098, 5498, and W-2G

5500 PF
Instructions for Form 5500, Annual Return / Report of Employee Benefit Plan

5500-C PF
Instructions for Form 5500-C, same as above

5500-EZ
Instructions for Form 5500-EZ, Annual Return of One-Participant Pension Benefit Plan

5713 PF
Instructions for Form 5713, International Boycott Report

6047 PF
Instructions for Form 6047, Windfall Profit Tax

6198
Instructions for Form 6198, Computation of Deductible Loss From an Activity Described in Section 465(c)

6249 PF
Instructions for Form 6249, Computation of Overpaid Windfall Profit Tax

6458 PF
Instructions for Form 6458, Certification and Election Form

8027 PF
Instructions for Form 8027, Employer's Annual Information Return of Tip Income and Allocated Tips

8038
Instructions for Form 8038, Information Return for Tax-Exempt Private Activity Bond Issues

8038-G
Instructions for Form 8038-G, Information Return for Tax-Exempt Governmental Bond Issues

8264
Instructions for Form 8264, Application for Registration of a Tax Shelter

8275
Instructions for Form 8275, Disclosure Statement Under Section 6661

8390
Instructions for Form 8390, Information Return for Determination of Life Insurance Company Earnings Rate Under Section 809.

Subject Matter Index to Publications

The main publication numbers are shown in bold type.

A

Abandonment of assets.....534, 544
 Abortion.....502
 Abroad (See Overseas, tax information for U.S. citizens who go)
 Accelerated cost recovery system (ACRS)
 Business use of car.....917
 Business use of home.....587
 Depreciation.....534
 Rental property.....527
 Accident insurance, medical expense.....502, 907
 Accounting periods and methods.....538, 552
 Accrual method.....538
 ACRS recovery tables.....534
 ACTION volunteers.....525
 Actuarial tables.....575, 721
 Acupuncture.....502
 Adjusted basis (See Basis)
 Adjustments to income:
 Alimony paid.....504
 Employee business expenses.....463, 917
 IRA (or SEP-IRA), contributions to.....590
 Keogh plan, contributions to.....535, 560
 Penalty for early withdrawal of savings.....550
 Administrators of estates.....448, 559
 Adoption expenses:
 Deductible.....529
 Medical expenses, pre-adoption.....502
 Advance payments:
 Earned income credit.....505, 539, 596
 Future sales.....538
 Advertising expenses.....535
 Affiliated corporations.....542
 Age 65 or over:
 Standard deduction.....501
 Completing return.....554
 Exemptions.....501
 Tax credit.....524
 Air transportation of persons or property, excise tax.....510
 Air travel facilities excise tax.....510
 Alcohol fuel credit.....378
 Aliens:
 Tax obligations.....519, 927
 Tax treaties.....901
 Visitors to U.S.....513
 Alimony.....504
 Alternate ACRS method.....527, 534
 Alternate MACRS method.....534
 Alternative minimum tax:
 Corporations.....542
 Individuals.....909
 Alternative tax on capital gains.....542
 Amended returns:
 Claims for refund.....556, 556S
 U.S. citizens abroad.....54
 Amortization.....535
 Annuities (See also Pensions)
 Civil service.....721
 Estate and gift taxes.....448
 Joint and survivor.....575
 Loans from employer plans.....560, 571, 575
 Older persons.....554
 Other than civil service.....575
 Self-employed.....560
 Tax-sheltered.....571
 Tax treatment.....575
 Variable.....575
 Withholding on.....506, 539, 575, 721

Apartment, condominium, cooperative:
 Owner's deductions.....530
 Sale of.....523, 916
 Appeal procedures, exempt organizations.....557
 Appeal rights and claims for refund.....556, 556S
 Appraisals (See Valuation)
 Appreciation in value of property:
 Charitable donation.....526, 561
 Sale of asset.....544
 Armed Forces:
 Community property.....555
 Health Professions Scholarship Program.....520
 Home, sale of.....523
 Income taxes on death.....559
 Moving expenses.....521
 Taxable and nontaxable income.....525
 Travel, transportation expenses.....463, 917
 Assessments for local improvements.....530, 535
 Assets (See Property)
 Associations:
 Homeowners.....568
 Investment clubs.....550
 At-risk activities.....925
 Attorney fee:
 Business expense.....535
 Divorce.....504
 Investment expense.....550
 Personal legal expenses.....529
 Automobile expense (See Car expenses)
 Aviation fuel, noncommercial, excise tax.....510
 Awards and prizes.....525, 916

B

Babysitters.....503
 Bad debts.....548
 Bankruptcy.....586A, 908
 Bar examination fees.....529
 Bargain purchases.....550
 Barter income.....525
 Basis.....550, 551
 Adjusted.....534, 551
 Bonds.....550
 Cars.....917
 Condemnation.....549
 Cost.....551
 Gifts.....551
 Home.....530
 Inherited property.....551, 559
 Intangible property.....551
 Liquidation, property received in.....542
 Mutual funds.....550, 564
 Partners in Partnerships.....541
 Other than cost.....551
 Rental property.....527
 S corporation stock.....589
 Stocks.....550
 Beneficiaries:
 Annuity.....575
 Estate.....559
 Inheritance.....525, 559
 IRA.....590
 Life Insurance.....525
 Bequests (See Gifts, bequests, and inheritances)
 Bingo games, exempt organizations.....596
 Blindness:
 Guide dogs.....502, 907
 Medical deduction for special schools and equipment.....502, 907
 Blocked income.....54
 Blood donations.....526
 Board and lodging (See Meals and lodging)
 Bonds:
 Amortization of premium.....535
 Basis.....550, 551
 Coupon, stripped.....550, 1212
 Discounted (OID).....550, 1212
 Market discount.....550

- Original issue discount (OID).....550, 1212
- State or local.....550
- Treasury.....550
- U.S. Savings.....550
 - Acquired from decedent.....550, 559
- Bonuses:
 - Employee.....525
 - Employer's deduction.....535
 - Employment taxes.....539
- Books and records, business.....583
- Boycotts, international.....514
- Braille materials.....502, 907
- Bribes and kickbacks.....535
- Brokerage fees.....550
- Buildings:
 - Demolition of.....534
 - Depreciation of.....534
 - Historic.....572
 - Sale of.....544, 916
- Burglary.....547
- Burial expenses (See Funeral expenses)
- Business (See also Deductions):
 - Bad debt.....548
 - Casualty losses.....549
 - Energy investment credit.....572
 - Expenses.....463, 535
 - New law changes.....921
 - Sale of interest.....544
 - Start-up costs.....535
 - Taxes.....583
 - Use of car.....917
 - Use of home.....529, 587

C

- Calendars, tax.....509
- Campaign contributions:
 - Business expense.....535
 - Received.....525
- Canadian tax treaty.....597
- Cancellation of debt:
 - Bankruptcy.....908
 - Business debt.....908
 - Personal debt.....908
- Cancellation of lease.....521, 535, 544
- Capital assets (See Property)
- Capital contributions:
 - Corporation.....542
 - Partnership.....541
- Capital expenditures:
 - Basis.....534
 - Business.....535
 - Medical expense.....502, 907
- Capital gain distributions.....550, 564
- Capital gains and losses (See Gains and losses)
- Capitalizing expenses.....535
- Car expenses:
 - Business.....917
 - Car pool.....463, 525, 917
 - Charitable.....525

- Casualty losses.....547, 549
 - Workbook.....584
- Cemetery, contribution for.....526
- Certificates of compliance (See Sailing permit)
- Certified historic structures.....572
- Changes, tax, highlights.....553
- Charitable contributions (See Contributions)
- Charitable deductions, estate and gift taxes.....448
- Child:
 - Credit for care of.....503, 907
 - Exemptions.....501
 - Support payments.....504, 586A
 - Tax rules.....929
- Christian Science practitioners.....502, 517
- Circulation expenses.....535
- Citizens abroad.....54, 593
- Civil service annuities:
 - Disability annuity.....721
 - Retirement annuity.....721
 - Survivors.....721
- Claim procedures.....586A, 586S, 594
- Cleaning and laundry expenses:
 - Business expense.....463
 - Work clothes.....529
- Clergy:
 - Income.....525
 - Self-employment tax.....517, 533
 - Social security.....517
- Closing costs.....530, 545
- Clothes, work.....529
- Club dues.....463
- Collection of income, expenses of.....529, 550
- Collection process.....586A, 586S
- Commissions.....525
- Commitment fees.....535
- Communications excise tax.....510
- Community income and property.....504, 555
- Commuting.....529, 917
- Compensation.....525, 535, 590
 - Damages.....525, 549
 - Unemployment.....525
- Compete, agreement not to.....535, 544
- Condemnations.....523, 549
- Condominiums.....530
- Conservation contribution, qualified.....581
- Contributions:
 - Appreciated property.....526, 561
 - Business organizations, donations to.....535
 - Capital.....542
 - Charitable:
 - Corporation.....542
 - Estates.....448, 559
 - Individuals.....526
 - Noncash.....561, 526
 - Employee plans.....535, 560
 - Partnership.....541
 - Valuation.....561
- Convention expenses.....463
- Conversion to rental property:
 - Personal home.....523, 527
- Cooperatives:
 - Apartments.....530
 - Interest payments.....530
- Copyrights:
 - Depreciation.....534
 - Sale of.....544
- Corporations.....542
 - Corporations electing not to be taxed (S corporations).....589
 - Corporations, small business stock losses.....544, 550
 - Cost, annuity.....575
 - Cost depletion.....535
 - Cost-of-living allowance.....525
 - Coupons, qualified discount.....538

Court, appeal to after examination.....558, 558S
Covenant not to compete (See Compete, agree-
ment not to)

Credits:

Alcohol fuel.....378
Business energy investment.....572
Child and disabled dependent care.....503, 907
Diesel fuel.....378
Disability, permanent and total.....524, 907
Earned income.....596
Elderly, for.....524, 554
Foreign tax.....514
Gasoline tax.....378
General business.....572
Investment.....572
Jobs.....572, 907
Low-income housing.....572
Mortgage interest.....530, 545
Railroad retirement tax overpaid.....505
Rehabilitation building investment.....572
Social security tax overpaid.....505
Special motor fuels.....378, 510
Unified, estate and gift taxes.....448
Withholding, tax.....505
Crops, unharvested.....225
Cruise ship, conventions.....463
Custodian fees.....529, 550

D

Damaged property.....547, 549
Damages:
Antitrust (losses recovered).....535
Compensation for.....525
Severance.....549
Danger pay.....516
Day care facility.....587
Deaf, guide dogs for.....502, 907
Dealers:
Mortgages.....535
Securities.....535
Death benefit exclusion.....525, 559, 575, 721
Death benefits.....525
Debt-financed income or property.....598
Debts:
Assumption of.....544
Bad debts.....548
Cancelled.....525, 908
Interest on.....545
Decedents.....448, 559
Decedents' medical expenses.....502, 559
Declining balance depreciation.....534
Deductions:
Adoption expenses.....529
Amortization.....535
Bad debts.....548
Business use of home.....529, 587
Car expenses.....917
Casualty losses.....527, 547, 549
Charitable contributions.....528, 561
Convention expenses.....483
Dental expenses.....502, 907
Depletion.....535
Depreciation.....527, 534
Dividends received.....542
Education expenses.....508, 529
Employees.....483, 529, 917
Entertainment expenses.....483
Estate tax.....559, 575
Expenses of producing income.....529, 550
Final income tax return of decedent.....559
Fines:
Business.....535
Personal.....529
Taxes.....535

Foreign housing costs.....54
Foreign income taxes.....514
Foster child or adult.....501
Fringe benefits.....525, 535
Gambling losses.....525, 529
Gift expenses.....483
Home leave.....516
Income, expenses of producing.....529, 550
Interest expenses.....535, 545
Investment expenses.....550
IRA contributions.....590
Itemized deductions, recovery of.....525
Legal expenses:
Business.....535
Personal.....504, 529
Medical expenses.....502, 907
Miscellaneous.....529
Moving expenses.....521
Partnerships.....541
Pension plan, contributions to.....535, 560, 571,
575, 590
Personal exemptions.....501
Rental expenses.....527
"Section 179".....534
Taxes.....535
Thefts.....547, 549
Travel, transportation.....463, 917
Demolitions.....534
Dental expenses.....502, 907
Departing allans.....513, 519
Dependent care assistance paid by
employer.....525
Dependent care credit.....503
Dependents.....501, 504
Medical expenses of.....502
Rules for children and.....929
Social security numbers.....501
Depletion.....535
Deposits:
Due dates.....509
Employment taxes15, 539
Excise taxes.....510
Depreciation, depreciable property:
Accelerated cost recovery system
(ACRS).....527, 534, 917
Basis.....527, 534, 551
Car.....534, 917
Home, business use.....587
Home, rental use.....527
Methods.....534
Modified accelerated cost recovery
system.....534
Recapture.....544
Sale of.....544
Destruction of property.....547, 549
Determination letters:
Employee benefit plans.....560, 794
Exempt organizations.....557
Development expenses for oil, gas, and geother-
mal wells.....535
Diesel fuel credit.....378, 510, 595
Diesel fuel excise tax.....510
Direct sellers.....911
Directors' fees.....525
Disability:
Civil service retirement.....721
Income.....525, 907
Permanent and total, tax credit for.....524, 907
Disabled dependent care.....503, 907
Disaster area losses.....547, 549
Workbook.....584
Disclosure statement, IRA.....590
Discount, original issue.....550, 1212
Dispositions:
Depreciable property.....544
Installment obligations.....537
Partner's interest.....541

- Distributions:
 - Corporate (dividends).....542, 550
 - Estates.....559
 - Individual retirement arrangements.....590
 - Keogh plans.....560
 - Mutual funds.....564
 - Partnerships.....541
 - S corporations.....589
 - Dividends.....542, 550
 - Estate.....559
 - Mutual fund.....564
 - Received, deduction for corporations.....542
 - Reinvestment plan.....550, 564
 - S corporations.....589
 - Divorced taxpayers.....504
 - Community property.....555
 - Exemptions.....501, 504
 - Individual retirement arrangement.....590
 - Doctors, medical.....502, 907
 - Domestic help.....503, 539, 907
 - Donations (See Contributions)
 - Drilling expenses for oil, gas, and geothermal wells.....535
 - Drug expenses.....502, 907
 - Dual-status tax year.....519
 - Due dates.....509
 - Dues.....529, 535
- E**
- Earned income:
 - Foreign.....54
 - Tax credit.....596
 - Tax credit, advance payment.....505, 539, 596
 - Earnings and profits.....542
 - Easement.....544
 - Economic performance rule.....538
 - Education:
 - Expenses.....508, 535
 - Scholarships and fellowships.....520
 - Elderly persons:
 - Sale of home.....523, 554
 - Tax credit for.....524, 554
 - Embezzlement.....547, 549
 - Employee benefit plans.....535, 560
 - Filing requirements.....1048
 - Employee expenses.....463, 529, 535
 - Car.....917
 - Employees, defined.....539, 560
 - Employees' pay.....535
 - Employer identification number.....583
 - Employer-paid education or dependent care.....525
 - Employment abroad:
 - U.S. citizens.....54
 - U.S. government civilians.....516
 - U.S. possessions.....570
 - Employment agency fees.....529
 - Employment interview.....463
 - Employment taxes:
 - Employer information.....15, 503, 539, 583
 - Exempt organizations.....539
 - Household employees.....503, 539, 907
 - Social security taxes (FICA).....503, 539, 907
 - Unemployment tax (FUTA).....503, 539, 907
 - Endowment insurance proceeds.....525
 - Energy credit:
 - Businesses, investment credit for.....572
 - Entertainment expenses.....463
 - Environmental excise taxes.....510
 - ERISA, identification numbers under.....1004
 - Estate and gift taxes.....448, 904
 - Annual exclusion.....448
 - Basis.....559
 - Civil service retirees.....721
 - Disclaimers.....448
 - Filing requirements.....448, 559
 - Interrelated computations.....904
 - Marital deduction.....448, 559
 - Unified rate schedule.....448
 - Valuation methods.....448
 - Estates and trusts, income from.....525, 559
 - Estimated tax:
 - Corporation.....542
 - Exempt organizations.....598
 - Individual.....504, 505, 554
 - Nonresident aliens.....519
 - Examination of returns.....556, 556S
 - Excess accumulations, IRA.....590
 - Excess contributions, IRA.....590
 - Exchange students.....518
 - Exchanges of property (See Property and Sales and exchanges)
 - Excise taxes.....349, 510
 - Exclusion of income earned abroad.....54, 593
 - U.S. possessions.....570
 - Executors of estates.....448, 559
 - Exempt income.....525
 - Exempt-interest dividends.....550, 564
 - Exempt organizations.....557
 - Income from unrelated business.....598
 - Private foundations.....578
 - Exemption from withholding.....505, 539
 - Exemptions.....501, 554
 - Expenses (See also particular type of expense):
 - Advance payment.....538
 - Business.....535
 - Car.....917
 - Condemnation award, securing.....549
 - Decedent, in respect of.....559
 - Exploration, mineral deposits.....535
 - Foreign housing costs.....54
 - Going into business.....535
 - Income-producing.....529, 550
 - Personal.....529
 - Receipts.....562
 - Recovery of.....525
 - Rental.....527
 - Explanation of the Tax Reform Act of 1986 for Business.....921
 - Explanation of the Tax Reform Act of 1986 for Individuals.....920
 - Extension of time to file tax return:
 - Estate.....448
 - Fiduciary.....559
 - Gift.....448
- F**
- Fair market value:
 - Charitable contributions.....526, 561
 - Defined.....537, 544, 551, 561
 - Valuation.....561
 - Family:
 - Employees.....539
 - Partnerships.....541
 - Related parties.....463, 544, 550
 - Farmers and farming.....225
 - Estimated tax.....505
 - Farming syndicates.....536
 - Favorable determination letter.....794
 - Federal Employees' Compensation Act (FECA) payments.....525, 721
 - Federal employees overseas.....516
 - Federal retirees.....721
 - Federal retirees, disabled.....721
 - Fees:
 - Appraisal.....526, 529, 547, 561
 - Check-writing.....529
 - Club membership.....463
 - Commitment.....535
 - Custodian.....529, 550
 - Directors'.....525
 - Finders'.....535
 - Legal.....535
 - License and regulation.....535

- Personal services.....525
- Service, broker.....529, 550
- Fellowships.....520
- Fiduciaries.....559
- Filing requirements:
 - Age 65 or over.....554, 915
 - Corporations.....542
 - Employee benefit plans.....1048
 - Estates.....448
 - Gift taxes.....448
 - IRA.....590
 - Partnerships.....541
 - Private foundations.....578
 - S corporations.....589
- Final return, individual.....559
- Finance charges.....545
- Finance leases.....535
- Fines.....529, 535
- Fire losses.....527, 547, 549
- First-in first-out (FIFO) inventory method.....538
- Fishing business.....595
- Estimated tax.....505
- Five-year or ten-year averaging.....575
- Fixing-up expenses, home.....523
- Flood losses.....547, 549
- Foreclosures.....544
- Foreign convention expenses.....483
- Foreign earned income.....54
- Foreign employer.....525
- Foreign income taxes.....514
- Foreign moving expenses.....54, 521
- Foreign service representation and official residence expenses.....518
- Foreign tax credit.....514
- Foreign visitors to the United States.....513, 519
- Forfeited pay, military.....525
- Foster child, exemption for.....501
- Foundation managers.....578
- Franchises.....544
- Fraternal societies, contributions to.....526
- Fuel tax credit or refund.....378
- Fulbright grants.....54, 520
- Funeral expenses:
 - Estates.....448, 559
 - Individuals.....502, 529

G

- Gains and losses.....544
 - Basis.....551
 - Capital gain distributions.....550, 564
 - Casualty losses.....527, 547, 549
 - Condemnation.....549
 - Corporations.....542
 - Depreciable property.....544
 - Employee stock options.....525
 - Estate.....559
 - Liquidating dividends.....542, 550
 - Mutual funds.....564
 - Nonresident aliens.....519
 - Partner's interest.....541
 - Rental Property.....527
 - S corporations.....589
 - Sale of assets.....544, 550
 - Stock options.....550
 - Theft/losses.....527, 547, 549
- Gambling winnings and losses.....525, 916
 - Reporting requirements, winnings.....916
 - Withholding requirements, winnings.....527, 916
- Gasohol.....510
- Gasoline excise taxes.....510
- Gasoline tax, credit or refund.....378
- General rule, annuities.....575, 721
- General business credit.....572
- Generation-skipping transfer tax.....448
- Gift expenses.....463
- Gift tax (*See also* Estate and gift taxes).....448, 504

- Gifts, bequests, and inheritances.....448
 - Basis.....551, 559
 - Business.....463
 - Debts, cancelled or forgiven.....908
 - Depreciable property.....544
 - Exclusion from income.....525
 - Home.....523
 - Mutual funds.....564
 - Partnership interest.....541
 - Property received as.....559
 - Survivor annuities.....559, 575,
- Going into business expenses.....535
- Goodwill:
 - Depreciation.....534
 - Partnership.....541
 - Sale of.....544
- Grants.....518, 520
- Gross estate.....448, 559
- Gross income test, dependents.....501
- Gross profit percentage.....537
- Ground rent.....530, 545
- Group exemption letter.....557
- Group-term life insurance.....525, 535
- Guaranteed payments to partners.....541
- Guaranteed wage.....525
- Guide dogs for blind and deaf.....502, 907

H

- Handicapped persons.....502, 907
- Health insurance.....502, 907
- Hearing aids.....502, 907
- Highlights of tax changes.....553
- Highway motor vehicle use tax.....349
- Historic structures.....572
- Holding period.....523, 544, 550
- Home:
 - Business use of.....529, 530, 587
 - Changed to rental.....527
 - Computer.....587
 - Construction.....523
 - Owner's deductions.....530
 - Purchase.....523
 - Repairs and improvements.....530
 - Sale of.....523
 - Sale of, age 55 or over.....523, 554
- Homeowners associations.....588
- Hospitalization.....502, 907
- Housekeeper, child care.....503, 907
- Housing allowances.....525
- HR-10 plans.....580

I

- Identification numbers:
 - Employer.....503, 583
 - ERISA.....1004
- Illegal payments, business.....535
- Importers, excise taxes.....510
- Improvements and repairs:
 - Assessments for.....527, 530
 - Business property.....535
 - Depreciation.....534
 - Home.....530
 - Rental property.....527
 - Selling home.....523
- Income (*See also particular type of income*).....525
 - Accrual of.....538
 - Advance payments.....538
 - Constructive receipt.....525, 538
 - Corporate.....542
 - Decedent, in respect of.....559
 - Disability.....525, 907
 - Effectively connected.....519
 - Employer-provided car.....917
 - Foreign source.....54

- Investment.....550
 - Leasing a car.....917
 - Mutual fund distributions.....564
 - Nontaxable.....525
 - Other than cash.....525
 - Partnership.....541
 - Railroad retirement benefits.....525, 915
 - Rental.....527
 - S corporations.....589
 - Social security benefits.....525, 915
 - Taxable.....525
 - Tips.....531, 1244
 - Unemployment compensation.....525
 - Unrelated business, exempt organization.....598
 - When included.....538
 - Income tax withholding.....505, 539
 - Incorporating a business.....542
 - Indebtedness (See Debts)
 - Individual retirement arrangements (IRAs).....535, 590
 - Individuals, new law changes.....920
 - Information returns.....916
 - Inheritance (See Gifts, bequests, and inheritances)
 - Inherited property, basis.....551
 - Installment buying.....545
 - Installment obligations, disposition of.....537
 - Installment payments, estate tax.....448
 - Installment sales.....537
 - Insurance:
 - Beneficiaries.....559
 - Borrowing on policy.....545
 - Business, deductible and nondeductible premiums.....535
 - Casualty losses.....547, 549
 - Employer-financed.....525
 - Estate tax.....448
 - Exchange of policy.....544
 - Foreign insurer, excise tax.....510
 - Group-term.....525, 535
 - Home.....529
 - Interest on policy.....550
 - Life.....525, 529, 535
 - Malpractice.....529
 - Medical.....502, 907
 - Medical for self-employed.....502, 535
 - Proceeds, life.....525
 - Thefts.....547, 549
 - Interest:
 - Below-market loans.....448, 525, 545
 - Income.....550
 - Original issue discount (OID).....550, 1212
 - Interest expense.....545
 - Construction period.....535
 - Deduction.....545
 - Limit on investment interest.....545, 550
 - Money market certificates, to buy.....545
 - Prepaid interest.....535
 - Refunded.....545
 - Rule of 78's.....538, 545
 - Shared appreciation mortgage (SAM).....545
 - Unstated.....537
 - International air travel facilities, excise tax.....510
 - International boycott.....514
 - Interrelated computations, estate and gift taxes.....904
 - Interview expenses:
 - Business.....535
 - Reimbursed.....525
 - Inventions, sale of.....544
 - Inventories.....538, 911
 - Investment clubs.....550
 - Investment counsel fees.....550
 - Investment credit.....572
 - Investment in annuity contract.....575
 - Investment income and expenses.....550, 564
 - Investment interest.....545, 550
 - Investment property.....550
 - Involuntary conversions.....549
- J**
- Job:
 - Expenses of looking for a new job.....529
 - Interview.....535
 - Moving expenses.....521
 - Travel expenses.....483
 - Jobs credit.....572, 907
 - Joint and survivor annuities.....575
 - Joint interests, gross estate.....448
 - Joint return:
 - Decedent and surviving spouse.....559
 - Nonresident aliens.....519
 - Joint ventures.....541
 - Jury duty fees.....525
- K**
- Keogh plans.....535, 560
 - Keyperson insurance.....535
 - Kickbacks.....535
- L**
- Labor costs.....535
 - Land (See Real property)
 - Last-in first-out (LIFO) inventory method.....538
 - Leases.....535
 - Cancellation.....521
 - Cars.....917
 - Legal expenses (See Attorney fee)
 - Letters, memorandums, etc.....544
 - Leveraged lease.....535
 - Levy.....586A, 586S
 - Liabilities:
 - Assumption of.....544
 - Contested.....535, 538
 - Partnership.....541
 - License fees.....529
 - Lien.....586A, 586S
 - Liquidation:
 - Corporation.....542
 - Distributions in.....550
 - Partner's interest.....541
 - Listed property.....534, 572
 - Cars.....917
 - Livestock, raised.....551
 - Loan origination fees (points).....530, 535, 545
 - Loan placement fees (points).....530, 535, 545
 - Loans from pensions or annuities.....560, 571, 575
 - Loans, interest on:
 - Below market.....448, 525, 545
 - Business expense.....535
 - Personal expense.....545
 - Lobbying by public charities.....557
 - Lobbying expenses.....535
 - Lockout and strike benefits.....525
 - Losses:
 - Abandonment.....534, 544
 - At-risk limits.....925
 - Bad debt.....548
 - Business expenses.....535
 - Business property.....544
 - Condemnations.....549
 - Disasters, casualties.....547, 549
 - Workbook.....584
 - Estate.....559
 - Exchange of property.....544
 - Gambling.....529
 - Home, sale of.....523
 - Involuntary conversions.....549
 - Net operating.....538
 - Options.....544
 - Partnerships.....541
 - Passive activity limits.....925
 - Recovery in later year.....525, 547, 548
 - Rental.....527
 - Reporting.....544, 547, 549

- S corporations.....589
- Sales and other dispositions.....544
- Section 1231.....544
- Thefts.....547, 549
- Worthless securities.....550
- Lost property.....547
- Lots, sale of.....544
- Low-income housing rehabilitation.....535
- Lump-sum payments:
 - Civil service annuities.....721
 - Employees' plan.....575
 - Retirement annuities.....575
 - Rollovers, tax-free.....590
 - Special 5-year or 10-year averaging.....575
- Wages.....525

M

- Maintenance of household:
 - Exemptions.....501
 - Child and dependent care.....503
 - Divorced or separated.....504
 - Household employer.....503
 - Rules for children and dependents.....929
- Malpractice insurance.....529
- Manufacturing:
 - Excise taxes.....510
 - Inventories.....538
- Marital deduction, estate and gift taxes.....448
- Market discount bonds.....550
- Meals and lodging:
 - Business travel.....463
 - Medical expenses.....502, 907
 - Moving expenses.....521
 - Standard meal allowance.....463
 - Taxability of.....525
- Medical expense reimbursement plans.....535
- Medical expenses.....502, 907
 - Decedent.....559
 - Guide dogs for blind and deaf.....502, 907
 - Insurance for self-employed.....502, 535
 - Reimbursement.....502, 907
 - Schools, special.....502
- Medicare.....502, 907
- Memberships, club dues.....463
- Members of the clergy (*See* Clergy)
- Mileage allowances:
 - Business car.....917
 - Charitable contributions.....526
 - Medical expenses.....502, 907
 - Moving expenses.....521
 - Standard rate.....917
- Military personnel (*See* Armed Forces)
- Mines.....535
- Minimum tax.....542
- Ministers (*See* Clergy)
- Miscellaneous deductions.....529
- Model custodial account.....590
- Model trust.....590
- Money market certificates, interest paid to buy.....545
- Mortgage assistance payments.....525, 545
- Mortgage credit certificates.....530
- Mortgaged property, sale of.....544
- Mortgages:
 - Interest expense.....545
 - Property exchanged, effect on.....544
- Motor fuels excise tax.....510
- Motor vehicle, excise tax.....510
- Moving expenses.....521
 - Foreign move.....54, 516, 521
- Multiple support declaration.....501
- Municipal bonds.....550
- Musical compositions, sale of.....544
- Mutual funds.....550, 564

N

- Net operating loss.....536
- Noncommercial aviation fuel, excise tax.....510
- Nonresident aliens.....513, 518, 519
 - Estates.....448, 559
 - Joint return.....519
- Nonresident U.S. citizens.....54, 593
- Nontaxable exchanges.....544, 550
- Nontaxable income.....525
- Notes:
 - Second trust, payments received on.....550
- Nursing services.....502, 907

O

- Obsolescence.....534
- Offers in compromise.....586A, 586S, 594
- Office expenses.....535
- Office in home.....529, 587
- Oil and gas property:
 - Depletion.....535
 - Drilling and development expenses.....535
 - Windfall profit tax.....510
- Old-age benefits.....554
- Operating loss, net.....536
- Options.....525, 550
 - Employee stock.....525
 - Stock.....550
- Original issue discount (OID).....550, 1212
- Original issue discount obligations, list of.....1212
- Out-of-pocket expenses, contributions.....526
- Outside salesperson.....463, 917
- Overseas:
 - Citizens and residents, U.S.....54
 - Government, U.S., civilian employees.....516
 - Possessions, U.S.....570
 - Scholars.....520
 - Tax benefits, citizens and residents.....593

P

- Paid-in capital.....542
- Parking fees and tolls.....917
- Partial liquidation (*See* Liquidation)
- Partners and partnerships.....541
- Passive activities.....925
- Patents, depreciation.....534
- Payments:
 - Beneficiaries, to.....559
 - Employee plans.....535, 560, 590
 - In kind.....539
 - Installment.....537
 - Nonemployees.....916
- Payroll taxes.....539
- Peace Corps.....516
- Penalties:
 - Business.....594
 - Deductibility.....535
 - Deposits not made.....510, 594
 - Early withdrawal of savings.....550
 - Estimated tax.....505
 - Filing late.....586A, 586S, 594
 - Nondeductibility.....545
 - Paying late.....586A, 586S, 594
- Pensions:
 - Civil service.....721
 - Loans from employer plans.....560, 571, 575
 - Lump-sum distributions.....575, 721
 - Other than civil service.....575
 - Self-employed retirement plans.....560
 - Simplified employee.....535, 590
 - Taxation of.....554, 575
 - Withholding on.....505, 539, 575, 721
- Percentage depletion.....535
- Percentage method of withholding.....539

Per diem allowances.....463
 Periodic payments, alimony.....504
 Permanent and total disability:
 Credit.....524, 907
 Defined.....524, 907
 Personal exemption.....501
 Personal injury, damages.....525
 Personal loans, interest on.....545
 Personal property:
 Changed to business use.....544
 Depreciation.....534
 Installment sales.....537
 Sale of.....544
 "Section 1245".....544
 Physical presence test.....54
 "Points".....530, 535, 545
 Political contributions.....535
 Pollution control facilities.....535
 Possessions, U.S., exclusion for citizens
 employed in.....570
 Post differentials.....516
 Power of attorney.....556, 556S
 Premature distributions:
 IRA.....590
 Keogh plan.....560
 Tax-sheltered annuity.....571
 Premiums, bond amortization.....535, 550
 Prepaid expenses.....535, 538
 Prepaid income.....538
 Prepaid interest.....535, 545
 Prepaid medical insurance.....502
 Present value, annuity.....575, 721
 Principal residence (See Home).....585
 Privacy Act notice.....586A, 586S
 Private foundations.....557, 578
 Prizes and awards.....525
 Contests, guide for sponsors.....916
 Professional expenses.....529, 535
 Prohibited transactions.....560, 590
 Prompt assessment, request for.....559
 Property:
 Abandoned.....534, 916
 Appreciation in value.....544
 Assessments.....535
 Basis.....551
 Business.....544
 Business use, partial.....567, 917
 Capital assets.....544
 Casualty losses.....547, 549
 Charitable contributions.....526, 561
 Community.....555
 Condemned.....549
 Depletion.....535
 Depreciable.....534
 Donated.....561
 Estate.....448, 559
 Exchanges.....544
 Exchanges, investment property.....550
 Gifts.....448
 Inherited.....544, 559
 Installment sales.....537
 Intangible.....534, 544
 Investment.....550
 Involuntary conversion.....549
 Leased.....534, 535
 Cars.....917
 Levy, exempt from.....586A, 586S, 584
 Like-kind.....544, 549
 Recovery property, percentage tables.....534
 Rental.....527
 Reposessed.....537
 Sales and exchanges.....544, 916
 "Section 1231" gains and losses.....544
 "Section 1244" stock.....550
 "Section 1245".....544
 "Section 1250".....544
 Settlements.....504
 Taxes.....535
 Theft losses.....547, 549
 Protective clothing.....529
 Protest, written, after examination.....556
 Psychiatric care.....502, 907
 Public assistance payments.....525
 Public safety officer's benefits.....525, 559
 Publications, list of.....552

R

Railroad retirement benefits.....525, 575, 915
 Real estate taxes.....523, 530, 535
 Real property:
 Basis.....551
 Depreciable.....534, 544
 Foreign investment in U.S.....519
 Installment sales.....537
 Rental.....527
 Reposessed.....537
 Sale.....544
 Subdivision.....544
 Trade or business.....544
 Valuation, estate.....448, 559
 Reallocation of income and deductions.....535
 Recapture of depreciation.....544
 Recapture of investment credit.....572
 Car.....917
 Records and recordkeeping requirements:
 Car expenses.....463, 917
 Charitable contributions.....526
 Employee's and employer's
 expenses.....463, 917
 Employment taxes.....503, 539
 Entertainment.....483
 Excise taxes.....349, 510
 Gifts, business.....463
 Individuals.....552
 Listed property.....534
 Small business.....563
 Travel.....463
 Recoveries:
 Bad debt.....525, 548
 Expenses.....525
 Income.....525
 Itemized deductions.....525
 Losses.....547, 549
 Taxes.....525, 535
 Recovery property.....534
 Disposition of.....544
 Reforestation expenditures.....535
 Investment credit for.....572
 Refund feature, annuities.....575, 721
 Refunds:
 Claim for.....556, 556S
 Decedents.....559
 Excise taxes.....378
 Interest.....545
 Net operating loss.....536
 State income tax.....525
 Rehabilitation credit.....572
 Rehabilitated, low-income housing.....535
 Reimbursements and allowances:
 Car expenses.....917
 Casualty or theft losses.....547, 549
 Employee's expenses.....463, 917
 Involuntary conversions.....549
 Medical expenses.....502
 Moving expenses.....521
 Outside salesperson.....463, 917
 Travel, transportation.....463, 917
 Reinvested dividends.....550, 564
 Related taxpayers:
 Dependents.....501
 Employee's expenses.....463, 917
 Gains and losses on transactions.....544, 550
 Religious organizations, contributions to.....526
 Religious workers, social security for.....517, 533
 Relocation payments.....521

- Rental:
 - Advance rent.....527, 535
 - Allowance, clergy.....517
 - Business expenses.....535
 - Cars.....917
 - Home, use of.....527
 - Passive activity rules.....925
 - Property.....527
 - Sale of property.....527, 544
 - Temporary, sale of home.....523, 527
 - Rents and royalties, effect of depletion.....535
 - Repairs and improvements (*See* Improvements and repairs)
 - Repayment of items previously reported as income.....525, 538
 - Replacement period:
 - Home.....523
 - Involuntary conversions.....547, 549
 - Reporting requirements:
 - Charitable contributions.....526
 - Employee benefit plans.....794, 1048
 - Withholding taxes.....539
 - Repossessions.....537, 544
 - Research and experimentation expenses.....535
 - Research fellowship grants.....516, 520
 - Reserves, anticipated liabilities.....535
 - Residence (*See* Home)
 - Residence test, bona fide.....54
 - Resident aliens.....519
 - Retail and use taxes.....510
 - Retained earnings.....542
 - Retirement arrangements (IRAs), individual.....590
 - Retirement income.....554
 - Retirement of bonds.....550
 - Retirement plans for self-employed individuals.....560
 - Returns:
 - Corporation.....542
 - Decedent.....559
 - Due dates.....509
 - Employment.....539
 - Estate.....448
 - Estimated tax.....505
 - Excise.....349, 510
 - Fiduciary.....559
 - Generation-skipping transfer.....448
 - Gift.....448
 - Highway use, motor vehicle.....349, 510
 - Individual, final.....559
 - Information.....916
 - Nonresident alien.....519
 - Partnership.....541
 - Private foundations.....576
 - S corporations.....569
 - Returns of magazines, paperbacks, and records.....538
 - Rollovers to an IRA.....571, 575, 590
 - Royalty income.....525
 - Rule of 78's.....538, 545
- S**
- S corporations.....550, 569
 - Sailing permit.....513, 519
 - Salaries.....525, 535
 - Salary reduction agreement.....571
 - Sales and exchanges:
 - Basis.....551
 - Business property.....544
 - Depreciable property.....544
 - Holding period.....544
 - Home.....523, 916
 - Age 55 or over.....523, 554
 - Foreign move.....54
 - How to report.....544, 916
 - Installment.....537
 - Investment property.....550
 - Mutual funds.....564
 - Nonresident aliens.....518, 519
 - Nontaxable exchanges.....544
 - Partnership interests.....541
 - Passive activity interests.....925
 - Patents and copyrights.....544
 - Rental property.....527
 - Reporting.....544
 - Sales tax.....535
 - Salespersons, outside.....463, 917
 - Salvage value.....534
 - Savings account interest.....550
 - Savings bonds, U.S.....550, 559
 - Scholars and scholarships.....519, 520
 - Scrip dividends.....550
 - "Section 179" deduction.....534
 - Cars.....917
 - "Section 401(k)" plans.....575
 - "Section 911" exclusion.....54
 - "Section 1231" gains and losses.....544
 - "Section 1244" stock.....550
 - "Section 1245" property.....544
 - "Section 1250" real property.....544
 - Securities, worthless.....548
 - Seizure and sales.....566A, 566S
 - Self-employed medical insurance.....502, 535
 - Self-employed retirement plans.....535, 560, 590
 - Self-employment income and tax.....533
 - Clergy.....517
 - Selling expenses:
 - Business.....535
 - Home, sale of.....523
 - Separated spouses.....504
 - Community property states.....504, 555
 - Separate maintenance decree.....504
 - Separation agreement, alimony.....504
 - Series E, EE, H, and HH Bonds.....550
 - Service charges.....545
 - Settlement costs.....530
 - Severance damages.....549
 - Severance pay.....525
 - Sewer assessments (*See* Assessments for local improvements)
 - Shared appreciation mortgage (SAM).....545
 - Shareholder, corporation choosing not to be taxed.....550, 569
 - Short sale of stock.....550
 - Short tax year.....538
 - ACRS.....534
 - Short-term gains and losses.....544
 - Sick pay (*See also* Disability):
 - Tax withholding on.....505, 539
 - Simplified employee pensions (SEPs):
 - Treatment by employee.....590
 - Treatment by employer.....535
 - Small business.....334, 569
 - Small business investment company stock.....550
 - Small business, recordkeeping for a.....563
 - Social security:
 - Benefits.....525, 915
 - Christian Science practitioners.....517
 - Church employees.....557
 - Clergy, religious workers.....517, 533
 - Household workers.....503, 907
 - Taxable benefits.....525, 915
 - Withholding requirements.....503, 539
 - Social security numbers for dependents.....501
 - Sole proprietorships, sale of.....544
 - Spanish language publications:
 - Examination of Returns, Appeal Rights, and Claims for Refund.....556S
 - How to Prepare the Federal Income Tax Return.....579S
 - The Collection Process.....566S
 - Sporting events, guide for sponsors.....916
 - Spouse:
 - Child and dependent care credit.....503
 - Exemption for.....501, 504
 - Expenses for.....463

- IRA for a nonworking.....590
- Medical expenses of.....502
- Surviving.....559
- Standard deduction.....501
- Start-up costs, amortization.....535
- State or local bonds, interest.....550
- State income tax refunds.....525
- State or local income taxes.....535
- Statute of limitations.....586A, 586S
- Stock:
 - Basis.....550, 551
 - Charitable donation of.....526, 561
 - Compensation paid in.....525
 - Distribution of.....542
 - Dividends.....550
 - Employee options.....525
 - Exchange of (trades).....544, 550
 - Identifying.....544
 - Investment income and expense.....550
 - Mutual funds.....564
 - Options.....550
 - Redemptions.....542
 - Sale of.....544, 550
 - Short sales.....550
 - Small business.....550, 589
 - Splits.....544, 550
 - Wash sales.....550
 - Worthless.....544, 550
- Stockholders:
 - Contribution by.....542
 - Distributions of property.....542
 - Investments.....550
 - S corporations.....589
 - Transactions with corporations.....542
- Stolen or embezzled property.....547, 549
- Storm damage.....547, 549
- Straddles.....550
- Straight line depreciation.....534
- Street assessment (See Assessments for local improvements)
- Strike and lockout benefits.....525
- Students:
 - Charitable contribution for expenses of.....526
 - Exemptions, dependency.....501
 - Expenses.....508
 - Scholarships.....520
- Subchapter S corporations (See S corporations)
- Subdivision of land.....544
- Subscriptions, professional journals, deductibility.....529
- Substantiation:
 - Appraisals:
 - Donated property.....526, 561
 - Home.....523
 - Car expenses.....917
 - Casualty or theft losses.....547, 549
 - Entertainment expenses.....463
 - Gift expenses.....463
 - Itemized deductions.....552
 - Travel, transportation.....463, 917
- Supplemental unemployment benefits.....525
- Supplies and materials.....535
- Support, decree of.....504
- Support of dependents.....501, 504
- Surviving spouse.....559
- Survivor annuities.....559, 575, 721
- Survivor of federal employee.....721
- Survivor of federal retiree.....721
- Tax-exempt organizations.....567, 576
- Tax-exempt scholarship.....520
- Tax-free exchanges.....544
- Tax home.....463
- Tax law changes.....920, 921
- Tax obligations, aliens.....519, 927
- Tax penalties, estimated tax.....505
- Tax preference items.....542, 909
- Tax Reform Act of 1986 for business.....921
- Tax Reform Act of 1986 for individuals.....920
- Tax-sheltered annuities.....571
- Tax shelters.....550, 927
- Tax treaties:
 - Reduced tax rates.....686, 901
 - U.S. citizens and residents overseas.....54
 - Withholding on nonresident aliens.....515
- Tax withholding (See Withholding)
- Tax year.....538
- Taxable estate.....448
- Taxable gift.....448
- Taxable income defined.....525
- Taxable income, estate.....559
- Taxes:
 - Business.....583
 - Construction period.....535
 - Deductibility.....530, 535
 - Employment.....503, 539
 - Estimated.....505
 - Excise.....349, 510
 - Foreign.....514
 - Real estate.....530, 588
 - Refunds.....376, 525, 556, 556S
 - Self-employment.....533
 - State or local, business.....535
 - Unrelated business income.....598
- Teachers, education expenses.....508
- Telephone excise tax.....510
- Temporary assignment.....463, 917
- Ten-year or Five-year averaging.....575
- Termination, estate.....559
- Termite damage.....547
- Theft losses.....547, 549
- Threat of condemnation.....549
- Timber, coal, and iron ore:
 - Depletion.....535
 - Sale of.....225, 544
- Tips.....531, 539, 1244
 - Report of, for employees.....531, 1244
 - Reporting rules for employers.....531, 539
 - Tax withholding.....505, 539
- Tools.....529, 535
- Trademarks and trade names.....534, 535, 544
- Trades, nontaxable.....550
- Trading stamps.....538
- Transfer, moving expenses.....521
- Transient workers.....463
- Transportation and travel expenses:
 - Business.....463, 917
 - Educational.....508
 - Employee.....463, 917
 - Medical.....502, 907
 - Moving.....521
- Transportation of persons or property by air, excise tax.....510
- Treasury bills, bonds, and notes, interest.....550, 559
- Treaties, tax.....54, 515, 597, 901
- Treaty countries, certification for reduced tax rates.....686
- Trusts (See Estates and trusts)
- Tuition reduction.....520

...534

U

- Unadjusted basis, depreciation.....527, 534
- Undistributed capital gains.....564
- Unemployed spouse, IRA for.....590
- Unemployment compensation.....525

Unemployment tax (FUTA).....539

Uniforms.....529

Union:

Assessments.....529

Benefits.....525

Dues.....529

Unpaid expenses.....535

Unpaid salary.....535

Unrealized receivables, partnership.....541

Unrelated trade or business income, exempt organization.....598

Unstated interest.....537, 545

U.S. Claims Court.....556, 556S

U.S. Court of Appeals for the Federal Circuit.....556, 556S

U.S. District Court.....556, 556S

U.S. real property interest.....515, 519

U.S. Tax Court.....556, 556S

Use tax, highway vehicle.....349

Useful life, depreciation.....534

Usurious interest.....550

Utilities.....535

Y

Year deductible.....538

Year taxable.....538

V

Vacation allowances.....525, 535

Vacation homes.....527

Vacation pay, accrual.....535

Valuation:

Casualty or theft losses.....547

Charitable contributions.....528, 561

Condemnation.....549

Employer-provided car.....917

Estate.....448

Gifts.....448

Inventories.....538

Value, fair market, defined.....544

Vandalism loss.....547

Vehicles, highway use tax.....349

Veterans' benefits.....508, 525

VISTA.....525

W

Wage bracket method of withholding.....539

Wagering (See Gambling winnings and losses)

Wages.....525, 535

Wash sales.....550

Welfare payments.....525

Windfall profit tax.....510

Withholding:

Backup.....505, 916

Correcting it.....919

Dispositions, U.S. real property interest.....515, 519

Employer information, reporting requirements.....539

Exemption from.....505, 539

Foreign corporations.....515

Form W-3.....539

Forms W-2, W-2c, W-2P, W-4, W-4P, W-4S, or W-5.....505, 539, 919

Gambling winnings.....505, 918

Methods.....539

Nonresident aliens.....515, 519

Pensions and annuities.....505, 539, 575, 721

Salaries.....505

Sick pay.....505, 539

Tips.....505, 531, 539

Wages.....505, 539

Work clothes.....529

Workers' compensation insurance.....525

Worthless debts.....548

Numerical Subject Index - Publications

15 Circular E, Employer's Tax Guide

Every employer automatically receives this publication on its revision and every person who applies for an employer identification number receives a copy.

Forms 940, 941, and 941E.

17 Your Federal Income Tax

This publication can help you prepare your own return. It takes you through the return and explains the tax laws that cover salaries and wages, interest and dividends, itemized deductions, rental income, gains and losses and adjustments to income (such as alimony, reimbursed employee business expenses, and IRA contributions). Examples illustrate typical situations. Filled-in forms and schedules show how to report income and deductions.

The Tax Table, Tax Rate Schedules, and earned income credit tables are included in this publication.

Forms 1040, 1040A, 1040EZ, Schedules A, B, D, E, R, SE, Forms W-2, 2106, 2119, 2441, 3903.

51 Circular A, Agricultural Employer's Tax Guide

Form 943.

54 Tax Guide for U.S. Citizens and Resident Aliens Abroad

This publication discusses the tax situations of U.S. citizens and resident aliens who live and work abroad, or who have income from foreign countries. In particular, it explains the rules for excluding income and excluding or deducting certain housing costs. Answers are provided to questions that taxpayers ask most often about taxes for people living overseas.

Forms 2555, 1116, and 1040, Schedule SE (Form 1040).

80 Circular SS, Federal Tax Guide for Employers in the Virgin Islands, Guam, and American Samoa

Forms 940, 941SS and 943.

179 Circular PR, Guía Contributiva Federal Para Patronos Puertorriqueños (Federal Tax Guide for Employers in Puerto Rico)

Forms W-3PR, 940PR, 941PR, 942PR, and 943PR.

225 Farmer's Tax Guide

This publication explains how the federal tax laws apply to farming. It gives examples of typical farming situations and

discusses the kinds of farm income you must report and the different deductions you can take.

Form 1040, Schedule F (Form 1040), Schedules A, D, SE, (Form 1040), Forms 4136, 4255, 4562, 4684, 4797, and 6251.

334 Tax Guide for Small Business

This book explains some federal tax laws that apply to businesses. It describes the four major forms of business organizations—sole proprietorship, partnership, corporation, and S corporation—and explains the tax responsibilities of each.

This publication is divided into eight parts. The first part contains general information on business organization and accounting practices. Part II discusses the tax aspects of accounting for the assets used in a business.

Parts III and IV explain how to figure your business income for tax purposes. They describe the kinds of income you must report and the different types of business deductions you can take.

Part V discusses the rules that apply when you sell or exchange business assets or investment property. It includes chapters on the treatment of capital gains and losses, and on involuntary conversions, such as theft and casualty losses. The chapters in Part VI bring together some specific tax considerations for each of the four major forms of business organizations.

Part VII looks at some of the credits that can reduce your income tax, and some of the other taxes you may have to pay in addition to income tax. It also discusses the information returns that may have to be filed. The last part shows how to fill out the main income tax forms businesses use.

Schedule C (Form 1040), Forms 1065, 1120, 1120-A, 1120S, Schedule K-1 (Form 1065), Forms 4562 and 4797.

349 Federal Highway Use Tax on Heavy Vehicles

This publication explains which trucks, truck-tractors, and buses are subject to the federal use tax on heavy highway motor vehicles, which is one source of funds for the national highway construction program. The tax is due from the person in whose name the vehicle is either registered or required to be registered. The publication tells how to figure and pay the tax due.

Beginning July 1, 1987, heavy highway vehicles from Canada and Mexico that are

used on U.S. highways are subject to the tax.

378 Fuel Tax Credits

This publication explains the credit or refund allowed for the federal excise taxes paid on certain fuels, and the income tax credit available when alcohol is used as a fuel.

Forms 4136 and 6478.

448 Federal Estate and Gift Taxes

This publication explains the federal estate and gift taxes.

Forms 706 and 709.

463 Travel, Entertainment, and Gift Expenses

This publication explains what expenses you may deduct for business-related travel, entertainment, and gifts. It also discusses the reporting and recordkeeping requirements for these expenses. It includes the new limits on meals and entertainment.

The publication summarizes the deduction and substantiation rules for employees, self-employed persons (including independent contractors), and employers (including corporations and partnerships).

Form 2106.

501 Exemptions and Standard Deduction

This publication explains when you can take exemptions. Besides your personal exemption, you may be able to take additional exemptions for your husband or wife and for each person who qualifies as your dependent.

The higher standard deduction amounts for age and blindness are also explained in this publication.

Forms 2120 and 8332.

502 Medical and Dental Expenses

This publication tells you how to figure your deduction for medical and dental expenses. You may take this deduction only if you itemize your deductions on Schedule A (Form 1040).

Specific expense items and examples are given to make the discussions easier to understand. Tax tips on many pages remind you of deductions that you may have overlooked.

Schedule A (Form 1040).

503 Child and Dependent Care Credit, and Employment Taxes for Household Employers

This publication explains the credit you may be able to take if you pay someone to care for your dependent who is under 15, for your disabled spouse, or for your disabled spouse. For purposes of the credit, "disabled" refers to a person physically or mentally unable to care for himself or herself.

The expenses must be paid so you can work or look for work.

It also explains the employment taxes you may have to pay if you are a household employer.

Forms W-2, W-3, 940, 942, Schedule 1 (Form 1040A), and Form 2441.

504 Tax Information for Divorced or Separated Individuals

This publication explains tax rules of interest to divorced or separated individuals. It covers filing status, dependency exemptions, and the treatment of alimony and property settlements.

505 Tax Withholding and Estimated Tax

This publication explains the two methods of paying tax under our pay-as-you-go system.

They are:

1. Withholding. Your employer will withhold income tax from your pay. Tax is also withheld from other types of income. You can have more or less withheld, depending on your circumstances.

2. Estimated tax. If you do not pay your tax through withholding, or do not pay enough tax that way, you might have to pay estimated tax.

This publication also explains how to take credit on your 1987 return for your tax withholding and estimated tax payments.

Forms W-4, W-4P, W-5, W-4S, 1040-ES, 2210, and 2210F.

506 Educational Expenses

This publication explains what work-related educational expenses qualify for deduction, how to report your expenses and any reimbursement you receive, and which forms and schedules to use.

Form 2106 and Schedule A (Form 1040).

509 Tax Calendars for 1988

510 Excise Taxes for 1988

This publication covers in detail the various federal excise taxes reported on Form 720. These include manufacturers and retail excise taxes, including fuels; communications and air transportation taxes; environmental taxes; and the crude oil windfall profit tax. In addition, it briefly describes other excise taxes and tells which forms to use in reporting and paying the taxes.

Form 720.

513 Tax Information for Visitors to the United States

This publication can familiarize you with the general requirements of U.S. income tax laws for foreign visitors. You may have to file a U.S. income tax return during your visit. Most visitors who come to the United States are not allowed to work in this country. Please check with the Immigration and Naturalization Service before you take a job.

Forms 1040C, 1040NR, 2063, and 1040-ES-(NR).

514 Foreign Tax Credit for U.S. Citizens and Resident Aliens

This publication may help you if you paid foreign income tax. You may be able to take a foreign tax credit or deduction to avoid the burden of double taxation. The pamphlet explains which foreign taxes qualify and how to figure your credit or deduction.

Form 1116.

515 Withholding of Tax on Nonresident Aliens and Foreign Corporations

This publication provides information for withholding agents who are required to withhold and report tax on payments to nonresident aliens and foreign corporations. Also included are three tables listing U.S. tax treaties and some of the treaty provisions that provide for reduction or exemption from withholding for certain types of income.

Forms 1042 and 1042S, 1001, 4224, 8233, 1078, 8288, 8288-A and W-8.

516 Tax Information for U.S. Government Civilian Employees Stationed Abroad

This publication covers the tax treatment of allowances, reimbursements, and business expenses that U.S. government employees, including foreign service employees, are likely to receive or incur.

Form 2106.

517 Social Security for Members of the Clergy and Religious Workers

This publication discusses social security coverage and self-employment tax for the clergy.

It also tells you how, as a member of the clergy (minister, member of a religious order, or Christian Science practitioner), you may apply for an exemption from the self-employment tax that would otherwise be due for the services you perform in the exercise of your ministry. Information is also given on how to revoke an exemption from self-employment tax.

Net earnings from self-employment are explained and sample forms are shown.

Form 2106, Form 4361, Form 1040, Schedule SE (Form 1040), and Schedule C (Form 1040).

519 U.S. Tax Guide for Aliens

This comprehensive publication gives guidelines on how to determine your U.S. tax status and figure your U.S. tax.

Resident aliens, like U.S. citizens, generally are taxed on income from all sources, both in and outside the United States. Nonresident aliens generally are taxed only on income from sources in the United States. This income may be from investments or from business activities such as performing personal services in the United States. An income tax treaty may reduce the standard 30% tax rate on nonresident aliens' investment income. Their business income is taxed at the same graduated rates that apply to U.S. citizens or residents.

Aliens admitted to the United States with permanent immigration visas are resident aliens, while temporary visitors generally are nonresident aliens. Aliens with other types of visas may be resident aliens or nonresident aliens, depending on the length and nature of their stay.

Forms 1040, 1040C, 1040NR, 2063, and Schedule A (Form 1040).

520 Scholarships and Fellowships

This publication explains the tax laws as they apply to U.S. citizens and resident aliens who study, teach, or conduct research in the United States or abroad under scholarships and fellowship grants.

521 Moving Expenses

This publication explains how, if you changed job locations last year, or started a new job, you may be able to deduct your moving expenses. You may qualify for a deduction whether you are self-employed or an employee. The expenses must be connected with starting work at your new job location. You must meet a distance test and a time test. You also may be able to deduct expenses of moving to the United States if you retire while living and working overseas or if you are a survivor or dependent of a person who died while living and working overseas. The publication also discusses changes to moving expense deductions and how they may affect your tax return.

To deduct your allowable moving expenses, you must itemize your deductions. You should use Form 3903, Moving Expenses, if your move is within or to the United States or its possessions. You should use Form 3903F, Foreign Moving Expenses, if your move is outside the United States or its possessions.

Forms 3903, 3903F, and 4782.

523 Tax Information on Selling Your Home

This publication explains how you report gain from selling your home, how you may postpone the tax on part or all of the gain on the sale of your home, and how you may exclude part or all of the gain from your gross income if you are 55 or over.

Form 2119.

524 Credit for the Elderly or for the Permanently and Totally Disabled

This publication explains how to figure the credit for the elderly or for the permanently and totally disabled. You may be able to claim this credit if you are 65 or over, or if you are under 65 and retired on disability and were permanently and totally disabled when you retired. Figure the credit on Schedule R (Form 1040), Credit for the Elderly or for the Permanently and Totally Disabled. To take the credit you must file a Form 1040.

Schedule R (Form 1040).

525 Taxable and Nontaxable Income

This publication discusses wages, salaries, fringe benefits and other compensation received for services as an employee. In addition, it discusses items of miscellaneous taxable income, as well as items that are exempt from tax.

526 Charitable Contributions

If you make a charitable contribution or gift to, or for the use of, a qualified organization, you may be able to claim a deduction on your tax return. This publication explains how the deduction is claimed. The limitations that apply are also explained.

Schedule A (Form 1040).

527 Rental Property

This publication defines rental income, discusses rental expenses, and explains how to report them both on your return. It also covers casualty losses on rental property, passive activity limits, at-risk rules pertaining to rental property, and the sale of rental property.

529 Miscellaneous Deductions

This publication discusses expenses you generally may take as miscellaneous deductions on Schedule A (Form 1040), such as employee expenses and expenses of producing income. It does not discuss other itemized deductions, such as the ones for charitable contributions, moving expenses, interest, taxes, or medical and dental expenses.

Schedule A (Form 1040).

530 Tax Information for Owners of Homes, Condominiums, and Cooperative Apartments

This publication gives information about home ownership and federal taxes. It explains how to determine basis, how to treat settlement and closing costs, and how to treat repairs and improvements you make. The publication discusses itemized deductions for mortgage interest, real estate taxes, and casualty and theft losses. It also explains the mortgage interest credit and the residential energy credit carryforward.

531 Reporting Income From Tips

This publication gives advice about keeping track of cash and charge tips and explains that all tips received are subject to federal income tax. Social security or railroad retirement tax may also be due if tips total \$20 or more a month. The publication also explains the rules about the information that employers must report to the Internal Revenue Service about their employees' tip income.

Forms 4070 and 4070A.

533 Self-Employment Tax

This publication explains the self-employment tax, which is a social security tax for people who work for themselves. It is similar to the social security tax withheld from the pay of wage earners.

Social security benefits are available to people who are self-employed just as they are to wage earners. Your payments of self-employment tax contribute to your coverage under the social security system.

Schedule SE (Form 1040).

534 Depreciation

This publication discusses the various methods of depreciation, including the new modified accelerated cost recovery system (MACRS). This publication covers:

- What can be depreciated
- Section 179 deduction
- MACRS-assets placed in service after 1986
- ACRS-assets placed in service after 1980 and before 1987
- The limitations for passenger automobiles and other "listed property" placed in service after June 18, 1984
- Methods used for assets placed in service before 1981 and for assets not qualifying for ACRS and MACRS
- Example with a filled-in Form 4562.

535 Business Expenses

This publication discusses such business expenses as pay for your employees; fringe benefits; rental expenses; interest;

taxes; insurance; employee benefit plans; and certain education expenses of yourself and your employees. It also outlines the choice to capitalize certain business expenses; discusses amortization and depletion; covers some business expenses that may be deductible in some circumstances and not deductible in others; and points out some expenses that are not deductible.

536 Net Operating Losses

537 Installment Sales

This publication discusses sales arrangements that provide for part or all of the selling price to be paid in a later year. These arrangements are "installment sales." If you finance the buyer's purchase of your property, instead of having the buyer get a loan or mortgage from a bank, you probably have an installment sale.

Form 6252.

538 Accounting Periods and Methods

This publication explains which accounting periods and methods can be used for figuring federal taxes, and how to apply for approval to change from one period or method to another. Almost all individual taxpayers have the calendar year as their tax period and use the cash method.

Forms 1128 and 3115.

539 Employment Taxes

This publication explains the responsibility you may have, if you have employees, to withhold federal income tax from their wages. You may also have to pay social security taxes (FICA) and federal unemployment tax (FUTA). The publication also discusses the rules for advance payment of the earned income credit and the rules for reporting and allocating tips.

Forms 940 and 941.

541 Tax Information on Partnerships

Forms 1065, 4797 and Schedules D, K, and K-1 (Form 1065).

542 Tax Information on Corporations

Forms 1120 and 1120-A.

544 Sales and Other Dispositions of Assets

This publication explains how to figure gain and loss on various transactions, such as trading or selling an asset, and it explains the tax results of different types of gains and losses. Not all transactions result in taxable gains or deductible losses, and not all gains are taxed the same way.

Schedule D (Form 1040), and Form 4797.

545 Interest Expense

This publication explains what items may and may not be deducted as interest, which is an amount paid for the use of borrowed money. Where on the return you deduct interest depends on whether you borrowed the money for personal use, for rental or royalty property, or for your business.

Schedule A (Form 1040).

547 Nonbusiness Disasters, Casualties and Thefts

This publication explains when you can deduct a disaster, casualty, or theft loss. Casualties are events such as hurricanes, earthquakes, tornadoes, fires, floods, vandalism, and car accidents. The publication also explains how to treat the amount you receive from insurance or other sources.

Form 4684.

548 Deduction for Bad Debts

This publication explains that if someone owes you money and you cannot collect on the debt, you may be able to claim a deduction for a bad debt. For a bad debt to qualify for the deduction, there must be a true creditor-debtor relationship between you and the person or organization that owes you the money. There must be a legal obligation to pay you a fixed sum of money. You must realize a loss because of your inability to collect the money owed to you.

549 Condemnations and Business Casualties and Thefts

This publication can help you figure your gain or loss if you have property that is condemned or if you sell or exchange it under threat or imminence of condemnation. Condemnation is the process by which private property is legally taken, for public use and in exchange for money or property, by the federal government, a state government, or a political subdivision.

The publication also explains the deduction for casualties and thefts to business property. Casualties are events such as hurricanes, earthquakes, tornadoes, fires, floods, vandalism, and car accidents.

Forms 4797 and 4884.

550 Investment Income and Expenses

This publication explains which types of investment income are and are not taxable, when the income is taxed, and how to report it on your tax return. The publication discusses the treatment of tax shelters and investment-related expenses. The publication also explains how to figure your gain or loss when you sell or trade your investment property.

Schedules B and D (Form 1040).

551 Basis of Assets

This publication explains how to determine the basis of property. The basis of property you buy is usually its cost. If you received property in some other way, such as by gift or inheritance, you normally must use a basis other than cost.

552 Recordkeeping for Individuals and a List of Tax Publications

This publication can help you decide what records to keep and how long to keep them for tax purposes. These records will help you prepare your income tax returns so that you will pay only your correct tax. If you keep a record of your expenses during the year, you may find that you can reduce your taxes by itemizing your deductions. Deductible expenses include medical and dental bills, interest, contributions, and taxes.

553 Highlights of 1987 Tax Changes

This publication discusses the more important changes in the tax rules brought about by recent legislation, rulings, and administrative decisions. It does not discuss all new tax rules or detail all changes. It highlights the important recent changes that taxpayers should know about when filing their 1987 tax forms and when planning for 1988.

554 Tax Information for Older Americans

This publication gives tax information of special interest to older Americans. An example takes you through completing a tax return and explains such items as the sale of a home, credit for the elderly or for the permanently and totally disabled, and pension and annuity income. The publication includes filled-in forms and schedules that show how these and other items are reported.

Schedules B, D, and R (Form 1040), Forms 1040 and 2119.

555 Community Property and the Federal Income Tax

This publication may help married taxpayers who are domiciled in one of the following community property states: Arizona, California, Idaho, Louisiana, Nevada, New Mexico, Texas, Washington or Wisconsin. If you wish to file a separate tax return, you should understand how community property laws affect the way you figure your tax before completing your federal income tax return.

556 Examination of Returns, Appeal Rights, and Claims for Refund

This publication may be helpful if your return is examined by the Internal Revenue Service. It explains that returns are normally examined to verify the correctness of reported income, exemptions, or deductions, and it describes what appeal rights you have if you disagree with the results of the examination.

The publication also explains the procedures for the examination of items of partnership income, deduction, gain, loss, and credit. Information is given on how to file a claim for refund, the time for filing a claim for refund, and the limit on the amount of refund.

Forms 1040X and 1120X.

558S Revisión de las Declaraciones de Impuesto, Derecho de Apelación y Reclamaciones de Reembolsos (Examination of Returns, Appeal Rights, and Claims for Refund)

Forms 1040X and 1120X.

559 Tax Information for Survivors, Executors, and Administrators

This publication can help you report and pay the proper federal income and estate taxes if you have the responsibility for settling an estate. The publication answers many questions that a spouse or other survivor faces when a person dies. They include:

What was the decedent's tax liability for the year of death? When is the last return due? How does the survivor (or beneficiary) treat bequests or inheritances received from the estate of a decedent? How is the income taxed from the date of the decedent's death to the distribution of the estate? Who is responsible for the decedent's tax? What are the tax problems of the heirs?

Form 1040, Schedules A, B, E (Form 1040), Form 1041, Schedule D (Form 1041), and Form 4562.

560 Self-Employed Retirement Plans

This publication discusses retirement plans for self-employed persons and certain partners in partnerships. These retirement plans are sometimes called Keogh plans or HR-10 plans.

If you set up a retirement plan that meets certain legal requirements, you may be able to deduct your payments to the plan. In addition, income earned by the plan will be tax-free until it is distributed.

561 Determining the Value of Donated Property

This publication can help donors and appraisers determine the value of property (other than cash) that is given to qualified organizations. It explains what kind of information you need to support a charitable deduction you claim on your return.

Form 8283.

564 Mutual Fund Distributions

This publication discusses the federal income tax treatment of distributions paid or allocated to you as an individual shareholder of a mutual fund. A comprehensive example shows distributions made by a mutual fund with illustrations of Form 1099-DIV and Form 1040.

Form 1040, Schedule B (Form 1040), and Form 1099-DIV.

570 Tax Guide for U.S. Citizens Employed in U.S. Possessions

Forms 4563 and 5074.

571 Tax-Sheltered Annuity Programs for Employees of Public Schools and Certain Tax-Exempt Organizations

This publication explains the rules concerning employers qualified to buy tax-sheltered annuities, eligible employees who may participate in the program, the amounts that may be excluded from income, and the taxation of benefits when they are received.

Form 5330.

572 General Business Credit

This publication explains the general business credit, including the investment credit, the low-income housing credit, the jobs credit, and the research credit. It also describes transition property qualifying for the investment credit, which was repealed

for most property placed in service after 1985.

Forms 3800, 4255, 8568, and 5884.

575 Pension and Annuity Income

This publication explains how to report pension and annuity income on your federal income tax return. It also explains the special tax treatment for lump-sum distributions from pensions, stock bonus plans, or profit-sharing plans.

Forms 1040, 1099-R and 4972.

578 Tax Information for Private Foundations and Foundation Managers

This publication covers tax matters of interest to private foundations and their managers, including the tax classification of the foundation, filing requirements, the tax on net investment income, and various excise taxes on transactions that violate the foundation rules.

Form 990PF.

579S Cómo preparar la declaración de impuesto federal (How to Prepare the Federal Income Tax Return)

Forms 1040, 1040A, 1040EZ, 1040NR, 1040X, Schedules A and B (Form 1040), Form W-2.

583 Information for Business Taxpayers

This publication shows sample records that a small business can use if it operates as a sole proprietorship. Records like these will help you prepare complete and accurate tax returns and make sure you pay only the tax you owe. This publication also discusses the taxpayer identification number businesses must use, information returns businesses may have to file, and the kinds of business taxes businesses may have to pay.

Schedule C (Form 1040), and Form 4562.

584 Nonbusiness Disaster, Casualty, and Theft Loss Workbook

This workbook can help you figure your loss from a disaster, casualty or theft. It will help you most if you use it now to help establish the value of your property before any losses occur. The workbook has schedules to help you figure the loss on your home and its contents. There is also a schedule to help you figure the loss on your car, truck, or motorcycle.

586A The Collection Process (Income Tax Accounts)

This booklet explains your rights and duties as a taxpayer who owes tax. It also explains the legal obligation of the Internal Revenue Service to collect overdue taxes, and the way we fulfill this obligation. It is not intended to be a precise and technical analysis of the law in this area.

586S Proceso de cobro (Deudas del impuesto sobre ingreso) (The Collection Process (Income Tax Accounts))

587 Business Use of Your Home

This publication can help you decide if you qualify to deduct certain expenses for using part of your home in your business. You must meet specific tests and your deduction is limited. Deductions for the business use of a home computer are also discussed.

Schedule C (Form 1040), and Form 4562.

590 Individual Retirement Arrangements (IRAs)

This publication explains the benefits of having an individual retirement arrangement (IRA) and provides information on current deductions, tax responsibilities, and the "rollover" from one IRA to another. An IRA is a savings plan that lets you set aside money for your retirement. Your contributions to an IRA are tax deductible and the earnings in your IRA are not taxed until they are distributed to you.

Topics covered include:

- Who may set up an IRA
- Setting up an IRA
- Deductible and non-deductible contributions
- Excess contributions
- Distributions
- Rollovers.

Forms 5329 and 8606.

593 Income Tax Benefits for U.S. Citizens and Residents Who Go Overseas

This publication briefly reviews various U.S. tax provisions that apply to U.S. citizens or resident aliens who live or work abroad and expect to receive income from foreign sources.

594 The Collection Process (Employment Tax Accounts)

This booklet explains your rights and duties as a taxpayer who owes employer's quarterly federal taxes. It also explains how we fulfill the legal obligation of the Internal Revenue Service to collect these taxes. It is not intended as a precise and technical analysis of the law.

595 Tax Guide for Commercial Fishermen

(Described at the beginning of this list)

596 Earned Income Credit

This publication discusses who may receive the earned income credit, and how to figure and claim the credit. It also discusses how to receive advance payments of the earned income credit.

Forms W-5, 1040, and 1040A.

597 Information on the United States-Canada Income Tax Treaty

This publication reproduces the entire text of the U.S.-Canada income tax treaty, and also gives an explanation of certain treaty provisions that often apply to U.S. citizens or residents who have Canadian sourced income. There is also a discussion that deals with certain tax problems that may be encountered by Canadian residents who temporarily work in the United States.

598 Tax on Unrelated Business Income of Exempt Organizations

This publication explains the unrelated business income tax provisions that apply to most tax-exempt organizations. An organization that regularly operates a trade or business that is not substantially related to its exempt purpose may be taxed on the income from this business. Generally, a tax-exempt organization with gross income of \$1,000 or more from an unrelated trade or business must file a return.

Form 990-T.

686 Certification for Reduced Tax Rates in Tax Treaty Countries

This publication explains how U.S. citizens, residents, and domestic corporations may certify to a treaty country that they are entitled to treaty benefits.

721 Comprehensive Tax Guide to U.S. Civil Service Retirement Benefits

This publication explains how the federal income tax rules apply to the benefits that retired federal employees or their survivors receive under the U.S. Civil Service Retirement Act. There is also information on estate taxes.

Form 1040.

794 Favorable Determination Letter

This publication explains the effect of the new law upon your determination letter, points out some operational features that may affect the qualified status of your employee benefit plan, and provides information on the reporting requirements for your plan.

850 English-Spanish Glossary of Words and Phrases Used in Publications Issued by the Internal Revenue Service

901 U.S. Tax Treaties

904 Interrelated Computations for Estate and Gift Taxes

Forms 706 and 709.

907 Tax Information for Handicapped and Disabled Individuals

This publication explains tax rules of interest to handicapped and disabled people and to taxpayers with disabled dependents. For example, a tax credit is available for certain disability payments, medical expenses can be deducted, and a credit is available for expenses of care for disabled dependents.

Schedule A (Form 1040), Schedule R (Form 1040), Form 2441.

908 Bankruptcy

This publication explains the income tax aspects of bankruptcy and discharge of debt for individuals and small businesses.

Forms 1040, 1041, 1120.

909 Alternative Minimum Tax

This publication discusses the alternative minimum tax, which applies to individuals, trusts and estates.

Forms 1116 and 6251.

915 Social Security Benefits and Equivalent Railroad Retirement Benefits

This publication explains when you may have to include part of your social security or equivalent railroad retirement benefits in income on Form 1040. It also explains how to figure the amount to include.

Forms SSA-1099 and RRB-1099, Social Security Benefits Worksheet, Notice 703, Forms SSA-1042S and RRB-1042S.

916 Information Returns

This publication provides general information about the rules for reporting payments to nonemployees and transactions with other persons. This publication also provides information on taxpayer identification numbers, information on backup withholding, and an explanation of the penalties relating to information returns.

Forms 1099 Series; W-2G; 1098, 4789; 5498; 8300; 8308; 8382.

917 Business Use of a Car

This publication explains the expenses that you may deduct for the business use of your car. Car expenses that are deductible include only those expenses necessary to drive and maintain a car that you use to go from one workplace to another. They do not include the cost of commuting expenses (driving from your home to your regular workplace). The publication also discusses the taxability of the use of a car provided by an employer, and it explains new rules for deducting car expenses.

919 Is My Withholding Correct for 1988?

To help employees check their withholding, this publication has worksheets that will help them estimate both their 1988 tax and their total 1988 withholding. The employees can then compare the two amounts. The publication tells employees what to do if too much or too little tax is being withheld.

Form W-4.

920 Explanation of the Tax Reform Act of 1986 for Individuals

This publication describes the tax changes made by the Tax Reform Act of 1986 that affect individuals.

921 Explanation of the Tax Reform Act of 1986 for Business

This publication describes the tax changes made by the Tax Reform Act of 1986 that affect businesses.

925 Passive Activity and At-Risk Rules

This publication covers the rules that limit passive activity losses and credits and the at-risk limits.

Form 8582.

927 Tax Obligations of Legalized Aliens

This bilingual publication discusses, in English and Spanish, the tax obligations of previously undocumented aliens who are applying for resident status under the immigration amnesty program.

929 Tax Rules for Children and Dependents

This publication describes changes in the tax law affecting children and other dependents. Beginning in 1987, no personal exemption is allowed to a taxpayer who can be claimed as a dependent by another taxpayer. New rules also limit the standard deduction and require that tax returns be filed by many children and dependents.

Form 8615.

1004 Identification Numbers Under ERISA

1045 Information for Tax Practitioners

1048 Filing Requirements for Employee Benefit Plans

Forms 5500, 5500-C, 5500-R and 5500EZ.

1212 List of Original Issue Discount Instruments

This publication explains the tax treatment of original issue discount (OID). It describes how:

- Brokers and other middlemen, who may hold the debt instruments as nominees for the owners, should report OID to IRS and to the owners on Forms 1099-OID or 1099-INT; and

- Owners of OID debt instruments should report OID on their income tax returns.

The publication gives rules for figuring the discount amount to report each year, if required. It also gives tables that IRS has compiled regarding certain publicly-traded OID debt instruments, including short-term U.S. Treasury securities.

Schedule B (Form 1040) and Forms 1099-OID and 1099-INT.

1244 Employee's Daily Record of Tips (Form 4070-A) and Employee's Report of Tips to Employer (Form 4070)

This publication explains how you must report tips if you are an employee who receives tips. Copies of the monthly tip report you must give your employer are included, as well as a daily list you can use for your own records.

Forms 4070 and 4070-A.

ALABAMA

Alabama

IRS - ADDRESSESDISTRICT

Birmingham	500 22nd St. South	35233
------------	--------------------	-------

POSTS OF DUTY

Anniston	1516 Quintard Ave.	36201
Brewton	1014 Douglas Ave.	36426
Dothan	1507 Montgomery Hwy.	36303
Florence	426 East Spring St. Room C	35303
Gadsden	600 Broad St., Room 118	35901
Huntsville	200 W. Court Square Room 446	35801
Mobile	951 Government St. Room 600	36690
Montgomery	474 South Court St.	36104
Opelika	701 Avenue A	36801
Selma	Alabama & Lauderdale Sts. Room 302	36701
Tuscaloosa	1118 24th Ave.	35401

SERVICE CENTER

IRS Service Center

Atlanta, GA

31101

TELEPHONE NUMBERS

Taxpayer Service - Tax Assistance	1 (800) 424-1040
Tax Refund Information	1 (800) 554-4477
Bank, Post Office and Library Hot Line	1 (800) 221-1535
"Forms Only" Telephone Number	1 (800) 424-3676

STATE TAX FORMS

Department of Revenue
Administrative Bldg.
54 N. Union St.
Montgomery, AL 36103
1 (205) 281-1270

ALASKA

Alaska

IRS - ADDRESSES

DISTRICT

Anchorage	949 East 36th Ave.	99508
-----------	--------------------	-------

POSTS OF DUTY

Fairbanks	101 12th Ave. Federal Building	99701
Juneau	709 West 9th St. Room M-19	99801

SERVICE CENTER

IRS Service Center	Ogden, UT	84201
--------------------	-----------	-------

TELEPHONE NUMBERS

Taxpayer Service - Tax Assistance except Anchorage (local)	1 (800) 424-1040 561-7484
Tax Refund Information	1 (800) 554-4477
Bank, Post Office and Library Hot Line	1 (800) 221-1535
"Forms Only" Telephone Number	1 (800) 424-3676

STATE TAX FORMS

Alaska does not have a personal state income tax.

ARIZONAIRS - ADDRESSESDISTRICT

Phoenix	2120 N. Central Ave. Main Lobby	85004
---------	------------------------------------	-------

POSTS OF DUTY

Flagstaff	121 E. Birch St. Suite 403	86001
Lake Havasu City	65 N. Lake Havasu Ave., Suite 2B	85403
Prescott	U.S. Post Office Courthouse Room 308	86301
Tempe	40 W. Baseline Suite 211	85283
Tucson	300 W. Congress	85701
Yuma	3150 Winsor Ave. Suite 201	85365

SERVICE CENTER

IRS Service Center	Ogden, UT	84201
--------------------	-----------	-------

TELEPHONE NUMBERS

Taxpayer Service - Tax Assistance except Phoenix (local)	1 (800) 424-1040 257-1233
Tax Refund Information except Phoenix (local)	1 (800) 554-4477 252-4909
Bank, Post Office and Library Hot Line	1 (800) 221-1535
"FORMS ONLY" TELEPHONE NUMBER	1 (800) 424-3670

STATE TAX FORMS

Department of Revenue
1700 W. Washington St.
Phoenix, AZ 85007
1 (602) 225-3381

ARKANSASIRS - ADDRESSESDISTRICT

Little Rock	700 W. Capital Room B514	72201
-------------	-----------------------------	-------

POSTS OF DUTY

Batesville	Fourth & College	72501
El Dorado	Main & Jackson Post Office Bldg.	71730
Fayetteville	35 E. Mountain, Rm. 210	72701
Fort Smith	616 Garrison Ave.	72901
Hot Springs	306 Ouchita Ave.	71902
Jonesboro	615 S. Main, Room 221	72401
Pine Bluff	Eighth & Main, Room 3610	71601
West Memphis	302 North Sixth	72301

SERVICE CENTER

IRS Service Center	Memphis, TN	37501
--------------------	-------------	-------

TELEPHONE NUMBERS

Taxpayer Service - Tax Assistance	1 (800) 424-1040
Tax Refund Information	1 (800) 554-4477
Bank, Post Office and Library Hot Line	1 (800) 221-1535
"Forms Only" Telephone Number	1 (800) 424-3676

STATE TAX FORMS

Department of Finance
P.O. Box 3628
Little Rock, AR 72203
1 (501) 371-1476

CALIFORNIAIRS - ADDRESSESDISTRICTS

Laguna Niguel	24000 Avila Rd.	92677
Los Angeles	300 N. Los Angeles St.	90012
Sacramento	801 I St., Room 147	95814
San Francisco	450 Golden Gate Ave., 1st Fl.	94102
San Jose	55 S. Market St.	95113

POSTS OF DUTY

Bakersfield	800 Truxton Ave.	93301
Bishop	162 Grove St.	93514
Carson	16941 Keegan Ave.	90746
Chico	555 Rio Lindo Ave., Suite F	95926
Culver City	6071 W. Slauson Ave.	90230
El Centro	1699 West Main St.	92243
El Monte	9050 E Flair Dr.	91731
Eureka	1105 Sixth St., Suite E	95501
Fresno	821 M St.	93721

Glendale	225 W. Broadway, 2nd Floor	91204-1331
Hayward	24150 Hesperian Blvd.	94545
Hollywood	1625 N. Hudson Ave.	90028
Lawndale	15000 Aviation Blvd. Room 2W16	90261
Los Angeles	711 W. College St.	90012
Los Angeles	11500 W. Olympic Blvd.	90064
Los Angeles	3660 Wilshire Blvd., 4th Fl.	90010
Merced	18th & K Sts., Room 124	95341
Modesto	948 11th St.	95354
Oakland	1221 Broadway	94612
Oceanside	1305 Union Plaza Court	92054
Oxnard	400 E. Esplanade Dr., Suite 200	93030
Palm Springs	559 S. Palm Canyon Dr.	92261
Pomona	416 N. Garey Ave.	91761
Redding	1555 East St., Suite 3	96001
Riverside	1040 Iowa Street	92507
Salinas	909 Blanco Circle, Suite A	93901
San Diego	880 Front St.	92188
San Luis Obispo	3220 S. Higuera Blvd.	93401
San Mateo	1900 S. Norfolk St., Suite 350	94403
San Rafael	101 Lucas Valley Rd.	94903
Santa Ana	34 Civic Center Plaza	92701

Santa Barbara	401 East Carrillo St.	93101
Santa Cruz	303 Water St.	95060
Santa Maria	218 W. Carmen Lane, Suite 212	93454
Santa Rosa	777 Sonoma Ave., Room 112	95404
Stockton	401 N. San Joaquin St., Room 130	95202
Ukiah	620 Kings Court	95482
Vallejo	243 Georgia Street	94590
Visalia	1500 S. Mooney Blvd.	93277
Walnut Creek	2850 Shadelands Dr., Suite 100	94598
Yreka	404 West Miner St. P.O. Box 409	96097
Yuba City	860 Plaza Way, Suite A	95991

SERVICE CENTERS

IRS Service Center	Ogden, UT	84201
For Counties of Alpine, Amador, Butte, Calaveras, Colusa, Contra Costa, Del Norte, El Dorado, Glenn, Humboldt, Lake, Lassen, Marin, Mendocino, Modoc, Napa, Nevada, Placer, Plumas, Sacramento, San Joaquin, Shasta, Sierra, Siskiyou, Solano, Sonoma, Sutter, Tehama, Trinity, Yolo, and Yuba.		
All other counties	Fresno, CA	93888

TELEPHONE NUMBERS

Taxpayer Service - Tax Assistance
 Please call the telephone
 number shown in the white
 pages of your local
 telephone directory under
 U.S. Government, Internal
 Revenue Service, Federal
 Tax Assistance.

If no number listed - call 1 (800) 424-1040

Tax Refund Information	1 (800) 554-4477
except Counties of Amador, Calaveras, Contra Costa, Marin, and San Joaquin,	1 (800) 428-4032
El Monte (local)	571-6902
Oakland (local)	839-4245
Bank, Post Office and Library Hot Line	1 (800) 221-1535
"Forms Only" Telephone Number	1 (800) 424-3676

STATE TAX FORMS

Franchise Tax Board
 P.O. Box 115
 Rancho Cordova, CA 95670
 1 (916) 369-0500

COLORADO

Colorado

IRS - ADDRESSESDISTRICT

Denver	600 17th Street	80265
--------	-----------------	-------

POSTS OF DUTY

Colorado Springs	2012 N. Academy 3rd Floor, South Wing	80909
Denver	3515 S. Tamarac Dr.	80237
Durango	701 Comino Del Rio	81301
Fort Collins	301 S. Howes Room 302	80521
Glenwood Springs	2425 Grand Ave. First Floor	81601
Grand Junction	4th and Rood	81501
Greeley	800 Eighth Ave., Suite 302 3rd Floor	80632
Lakewood	1075 S. Yukon	80226
Pueblo	409 N. Main St. Suite 200	81003
Westminster	8671 Wolff Ct. Sheridan Park West, Bldg. 4	80030

SERVICE CENTER

IRS Service Center

Ogden, UT

84201

TELEPHONE NUMBERS

Taxpayer Service - Tax Assistance	1 (800) 424-1040
except Denver (local)	825-7041
Tax Refund Information	1 (800) 554-4477
except Denver (local)	592-1118
Bank, Post Office and Library Hot Line	1 (800) 221-1535
"Forms Only" Telephone Number	1 (800) 424-3676

STATE TAX FORMS

Department of Revenue
1375 Sherman St.
Denver, CO 80261
1 (303) 534-1408

CONNECTICUT

Connecticut

IRS - ADDRESSES

DISTRICT OFFICE

Hartford	135 High St.	06103
----------	--------------	-------

POSTS OF DUTY

Bridgeport	915 Lafayette Blvd.	06604
Danbury	131 West St.	06810
New Haven	150 Court St.	06510
Norwalk	24 Belden Ave.	06852
Norwich	1 Thames Plaza	06361
Waterbury	14 Cottage Place	06702

SERVICE CENTER

IRS Service Center	Andover, MA	05501
--------------------	-------------	-------

TELEPHONE NUMBERS

Taxpayer Service-Tax Assistance	1 (800) 424-1040
Tax Refund Information	1 (800) 554-4477
Bank, Post Office and Library Hot Line	1 (800) 221-1535
"Forms Only" Telephone Number	1 (800) 424-3676

STATE TAX FORMS

Department of Revenue
92 Farmington Ave.
Hartford, CT 06105
1 (203) 566-8168

DELAWARE

Delaware

IRS - ADDRESSES

DISTRICT

Wilmington	844 King St. 2nd Floor, Room 2209	19801
------------	--------------------------------------	-------

POSTS OF DUTY

Dover	300 South New St.	19901
Georgetown	319 S. Dupont Hwy.	19947

SERVICE CENTER

IRS Service Center	Philadelphia, PA	19154
--------------------	------------------	-------

TELEPHONE NUMBERS

Taxpayer Service - Tax Assistance	1 (800) 424-1040
Tax Refund Information	1 (800) 554-4477
Bank, Post Office and Library Hot Line	1 (800) 221-1535
"Forms Only" Telephone Number	1 (800) 424-3676

STATE TAX FORMS

Department of Finance
820 N. French St.
Wilmington, DE 19801
1 (302) 571-3300

DISTRICT OF COLUMBIA - WASHINGTON, DC

IRS - ADDRESSES

POST OF DUTY

Washington	1201 E St. NW	20226
------------	---------------	-------

SERVICE CENTER

IRS Service Center	Philadelphia, PA	19255
--------------------	------------------	-------

TELEPHONE NUMBERS

Taxpayer Service - Tax Assistance	488-3100
Tax Refund Information	628-2929
Bank, Post Office and Library Hot Line	1 (800) 221-1535
"Forms Only" Telephone Number	1 (800) 424-3676

STATE TAX FORMS

DC Tax Forms
 300 Indiana Ave. NW, Room 1046
 Washington, DC 20001
 1 (202) 727-6170

FLORIDA

Florida

IRS - ADDRESSESDISTRICTS

Fort Lauderdale	One N. University Drive, Bldg. B	33324
Jacksonville	400 West Bay Street	32202

POSTS DUTY

Daytona Beach	444 Seabreeze Blvd., Room 600	32018
Fort Lauderdale	299 E. Broward Blvd.	33301
Fort Myers	12381 Cleveland Ave.	33907
Fort Pierce	404 Ixoria Ave.	33450
Gainesville	3131 NW 13 St.	32609
Key West	301 Simonton St., Room 203	33040
Lakeland	124 S. Tennessee Ave.	33801
Melbourne	1905 S. Babcock St.	32901
Miami	51 SW First Ave.	33130
Miami (North Dade)	111 NW 183rd St., Room 200	33169
Miami (South Dade)	10300 Sunset Dr.	33173
Ocala	207 NW Second St., Room 305	32670

Orlando	80 N. Hughey Ave.	32801
Panama City	30 W. Government St.	32401
Pensacola	220 W. Garden St. Century Bank Tower	32501
St. Petersburg	9600 Koger Blvd.	33702
Sarasota	3830 Bee Ridge Rd.	33583
Tallahassee	227 N. Bronough St.	32301
Tampa	500 Zack St., Room 313	33602
West Palm Beach	701 Clematis St., Room 309	33401
West Palm Beach (Satellite Office)	1489 N. Military Trail	33407

SERVICE CENTER

IRS Service Center	Atlanta, GA	31101
--------------------	-------------	-------

TELEPHONE NUMBERS

Taxpayer Service - Tax Assistance	1 (800) 424-1040
except Jacksonville (local)	354-1760
Tax Refund Information	1 (800) 554-4477
except Jacksonville (local)	353-9579
Bank, Post Office and Library Hot Line	1 (800) 221-1535
"Forms Only" Telephone Number	1 (800) 424-3676

STATE TAX FORMS

Department of Revenue
 Carlton Bldg.
 Tallahassee, FL 32301
 1 (904) 488-6800

GEORGIAIRS - ADDRESSESDISTRICT

Atlanta	275 Peachtree St. NE Room B19	30043
---------	----------------------------------	-------

POSTS OF DUTY

Albany	1515 Dawson Rd.	31707
Athens	355 E. Hancock St., Room 306	30601
Augusta	816 Walker St., Room 104	30901
Brunswick	801 Gloucester St., Room 350	31520
Columbus	307 15th St.	31901
Dalton	201 Waugh St., Room 403	30720
Decatur	2855 Candler Rd., Suite 14	30034
Dublin	Federal Office Bldg., Room 117	31021
Gainsville	126 Washington St., Room 101 U.S. Courthouse & Fed. Bldg.	30501
Macon	Baconfield Shopping Ctr.	31201
Marietta	2136 Kingston Court SE	30067
Rome	600 E. 1st St., Room 346	30161
Savannah	120 Barnard St.	31401
Tucker	4330 Lavista Rd., Bldg. 7 Suite 110	30084
Valdosta	401 N. Patterson St., Room 250	31601

SERVICE CENTER

IRS Service Center Atlanta, GA

31101

TELEPHONE NUMBERS

Taxpayer Service - Tax Assistance	1 (800) 424-1040
except Atlanta (local)	522-0050
Tax Refund Information	1 (800) 554-4477
except Atlanta (local)	522-0050
Bank, Post Office and Library Hot Line	1 (800) 221-1535
"Forms Only" Telephone Number	1 (800) 424-3676

STATE TAX FORMS

Department of Revenue
 Trinity-Washington Bldg.
 Atlanta, GA 30334
 1 (404) 656-4293

HAWAII

Hawaii

IRS - ADDRESSESDISTRICT

Honolulu	300 Ala Moana Blvd. Room 2121	96850
----------	----------------------------------	-------

POSTS OF DUTY

Hilo	154 Waianuenue Ave., Room 307	96720
Wailuku	2145 Wells St., Room 106	96793

SERVICE CENTER

IRS Service Center	Fresno, CA	93888
--------------------	------------	-------

TELEPHONE NUMBERS

Taxpayer Service - Tax Assistance except Oahu (local)	1 (800) 424-1040 541-1040
Tax Refund Information	1 (800) 554-4477
Bank, Post Office and Library Hot Line	1 (800) 221-1535
"Forms Only" Telephone Number	1 (800) 424-3676

STATE TAX FORMS

Department of Taxation
424 Queens St.
Honolulu, HI 96813
1 (808) 548-7572

IDAHOIRS - ADDRESSESDISTRICT

Boise	550 W. Fort St.	83724
-------	-----------------	-------

POSTS OF DUTY

Coeur D'Alene	Lakeside Ave. & 4th St. Federal Office Bldg.	83814
Idaho Falls	132 N. Woodruff, Suite F	83401
Lewiston	1618 Idaho St.	83501
Pocatello	250 S. 4th	83205
Twin Falls	1038 Blue Lakes Blvd. North	83303

SERVICE CENTER

IRS Service Center	Odgen, UT	84201
--------------------	-----------	-------

TELEPHONE NUMBERS

Taxpayer Service - Tax Assistance	1 (800) 424-1040
Tax Refund Information	1 (800) 554-4477
Bank, Post Office and Library Hot Line	1 (800) 221-1535
"Forms Only" Telephone Number	1 (800) 424-3676

STATE TAX FORMS

Department of Revenue
P.O. Box 36
Boise, ID 83722
1 (208) 334-3560

ILLINOIS

Illinois

IRS - ADDRESSESDISTRICTS

Chicago	230 S. Dearborn St.	60604
Springfield	320 W. Washington Room 200	62701

POSTS OF DUTY

Alton	501 Belle St., Room 110	62002
Aurora	1225 Corporate Blvd.	60504
Bloomington	200 W. Front St., Suite B Second Floor	61701
Carbondale	250 Cherry St., Room 115C	62901
Champaign	201 W. Springfield, Room 1102	61820
Chicago	9415 S. Western Ave.	60620
After 2/15/88	7601 S. Kostner Ave.	60652
Decatur	306 W. Eldorado St.	62522
East St. Louis	650 Missouri Ave., Room G-42	62201
Galesburg	125 East Main St.	61401
Lincolnwood	7301 N. Lincoln Ave.	60646
Lombard	330 E. 22nd St.	60148
Markham	3061 W. 159th St.	60426
Mattoon	1416-20 Wabash Ave.	61938
Mt. Vernon	105 S. 6th St., Room 224	62864

Mundelein	706 E. Hawley Ave.	60060
Olney	501 S. Whittle	62450
Ottawa	633 LaSalle St.	61350
Peoria	411 Hamilton Blvd., Room 1330	61602
Quincy	636 Hampshire, Room 206 Gem City Plaza	62301
Rockford	211 S. Court	61101
Schaumburg	1931 N. Meacham Rd. 4th Floor	60195
<u>SERVICE CENTER</u>		
IRS Service Center	Kansas City, MO	64999

TELEPHONE NUMBERS

Taxpayer Service - Tax Assistance except Chicago (local)	1 (800) 424-1040 435-1040
Tax Refund Information except Chicago (local)	1 (800) 554-4477 886-9614
Bank, Post Office and Library Hot Line	1 (800) 221-1535
"Forms Only" Telephone Number	1 (800) 424-3676

STATE TAX FORMS

Department of Revenue
101 W. Jefferson
Springfield, IL 62708
1 (217) 785-6760

INDIANAIRS - ADDRESSESDISTRICT

Indianapolis

575 N. Pennsylvania

46204

POSTS OF DUTY

Bloomington	206 S. College Sq. Bldg. 4th & College	47401
Columbus	2525 California Ave.	47201
Elkhart	500 N. Nappanee St., Room 1B	46514
Evansville	101 NW 7th St. Second Floor	47708
Fort Wayne	1415 Directors Row Suite 1-B	46808
Gary	900 West Ridge Rd.	46408
Kokomo	3704-A US 31 Bypass South Second Floor	46901
Lafayette	232 N. 4th St., Room 108	47902
Muncie	225 N. High St., Room 201	47305
Richmond	400 North A St. US Post Office Bldg., Suite 101	47374
South Bend	224 W. Jefferson Blvd. Room 402	46601
Terre Haute	7th & Cherry Sts., Room 310	47808

SERVICE CENTER

IRS Service Center

Memphis, TN

37501

TELEPHONE NUMBERS

Taxpayer Service - Tax Assistance	1 (800) 424-1040
except Indianapolis (local)	269-5477
Tax Refund Information	1 (800) 554-4477
except Indianapolis (local)	634-1550
Bank, Post Office and Library Hot Line	1 (800) 221-1535
"Forms Only" Telephone Number	1 (800) 424-3676

STATE TAX FORMS

Department of Revenue
 100 N. Senate Ave.
 Indianapolis, IN 46204
 1 (317) 232-2216

IOWAIOWA
BMOJIRS - ADDRESSESDISTRICT

Des Moines	210 Walnut St., Room 457	50309
------------	--------------------------	-------

POSTS OF DUTY

Burlington	300 N. Main St., Room 227	52601
Cedar Rapids	221 4th Ave. SE Iowa Bldg., 7th Floor	52401
Davenport	131 E. 4th St.	52801
Dubuque	350 W. 6th Street	52001
Fort Dodge	205 S. 8th Street	50501
Mason City	211 N. Delaware, Room 205	50401
Ottumwa	113 W. 2nd St.	52501
Sioux City	320 6th St., Room 213	51101
Waterloo	110 Plaza Circle	50701

SERVICE CENTER

IRS Service Center	Kansas City, MO
--------------------	-----------------

TELEPHONE NUMBERS

Taxpayer Service - Tax Assistance	1 (800) 424-1040
except Des Moines (local)	283-0523
Tax Refund Information	1 (800) 554-4477
Bank, Post Office and Library Hot Line	1 (800) 221-1535
"Forms Only" Telephone Number	1 (800) 424-3676

STATE TAX FORMS

Department of Revenue
 Hoover State Office Bldg.
 Des Moines, IA 50319
 1 (515) 281-3114

KANSAS

Kansas

IRS - ADDRESSESDISTRICT

Wichita	412 S. Main St.	67202
---------	-----------------	-------

POSTS OF DUTY

Garden City	1515 E. Fulton	67846
Hays	2717 Canal Blvd.	67601
Kansas City	812 N. 7th Street	66101
Lenexa	8550 Marshall Dr. Brookhollow Off. Bldg., Suite 210	66214
Parsons	2103 Corning	67357
Salina	227 N. Santa Fe, Suite 210	67401
Topeka	444 SE Quincy	66883

SERVICE CENTER

IRS Service Center	Austin, TX	73301
--------------------	------------	-------

TELEPHONE NUMBERS

Taxpayer Service - Tax Assistance	1 (800) 424-1040
Taxpayer Refund Information	1 (800) 554-4477
Bank, Post Office and Library Hot Line	1 (800) 221-1535
"Forms Only" Telephone Number	1 (800) 424-3676

STATE TAX FORMS

Department of Revenue
State Office Bldg.
Topeka, KS 66625
1 (913) 296-3051

KENTUCKY

Kentucky

IRS - ADDRESSESDISTRICT

Louisville

24 Post Office Bldg.
601 W. Broadway

40202

POSTS OF DUTY

Ashland	1405 Greenup Ave., Room 106	41101
Bowling Green	214 East Main	42101
Corbin	Tri-County Sq. US Hwy 25E Room 223	40701
Elizabethtown	Freeman Lake Rd.	42701
Erlanger	3533 Dixie Hwy	41018
Harlan	400 Village Sq., Bldg. 2 Suite 300	40831
Hopkinsville	121 W. Tenth St.	42240
Lexington	1500 Leestown Rd.	40505
Owensboro	5th & Frederica, Room 119	42301
Paducah	5th & Broadway, Room 32	42001
Paintsville	Post Office Bldg. 2nd & College Sts., Room 201	41240
Pikesville	Main & Huffman Sts., Room 200	41501
Somerset	207 W. Mt. Vernon St., Rm. 104	42501

SERVICE CENTER

IRS Service Center Cincinnati, OH

4599g

TELEPHONE NUMBERS

Taxpayer Service - Tax Assistance	1 (800) 424-1040
Tax Refund Information	1 (800) 554-4477
Bank, Post Office and Library Hot Line	1 (800) 221-1535
except Boone County (local)	377-4969
except Kenton County (local)	377-4969
"Forms Only" Telephone Number	1 (800) 424-3676

STATE TAX FORMS

Kentucky Revenue
New Capital Annex
Frankfort, KY 40620
1 (502) 564-3658

LOUISIANA

Louisiana

IRS - ADDRESSESDISTRICT

New Orleans	500 Camp St.	70130
-------------	--------------	-------

POSTS OF DUTY

Alexandria	3800 Parliament Dr.	71301
Baton Rouge	9100 Bluebonnet, Suite 401	70809
Houma	423 Lafayette St., Room 108	70360
Lafayette	905 Jefferson St., Room 501	70501
Lake Charles	Moss Pujo & Kirby, Room 2030	70601
Monroe	211 N. 3rd St.	71201
Shreveport	500 Fannin St. 7B 10 Federal Bldg.	71101

SERVICE CENTER

IRS Service Center	Austin, TX	73301
--------------------	------------	-------

TELEPHONE NUMBERS

Taxpayer Service - Tax Assistance	1 (800) 424-1040
Tax Refund Information	1 (800) 554-4477
Bank, Post Office and Library Hot Line	1 (800) 221-1535
"Forms Only" Telephone Number	1 (800) 424-3676

STATE TAX FORMS

Department of Revenue
P.O. Box 201
Baton Rouge, LA 70821
1 (504) 925-7532

MAINE

Maine

IRS - ADDRESSESDISTRICT

Augusta	68 Sewall St.	04330
---------	---------------	-------

POSTS OF DUTY

Auburn	Casco Bank Bldg. Court & Turner Sts.	04210
Bangor	202 Harlow St.	04401
Bath	750 Washington St.	04530
Biddeford	Biddeford Post Office	04005
Portland	151 Forest Ave.	04111
Presque Isle	56 State St.	04769
Rockland	Federal Office Bldg. Limerock St., Room 451	04841
Sanford	28 School St.	04073

SERVICE CENTER

IRS Service Center	Andover, MA	05501
--------------------	-------------	-------

TELEPHONE NUMBERS

TELE

Taxpayer Service - Tax Assistance

1 (800) 424-1040

Tax Refund Information

1 (800) 554-4477

Bank, Post Office and Library Hot Line

1 (800) 221-1535

"Forms Only" Telephone Number

1 (800) 424-3676

STATE TAX FORMS

ST

Bureau of Taxation
State Office Bldg., Sta. 24
Augusta, ME 04333
1 (207) 289-3695

MARYLAND

Maryland

IRS - ADDRESSESDISTRICT

Baltimore	31 Hopkins Plaza	21201
-----------	------------------	-------

POSTS OF DUTY

Annapolis	1419 Forest Dr.	21403
Cumberland	3-33 Pershing St.	21502
Easton	One Mill Place	21601
Elkton	1 Brown Ct.	21921
Frederick	922 East St.	21701
Hagerstown	201 S. Cleveland Ave.	21740
Landover	8401 Corporate Dr. Metro Plex 1	20785
Salisbury	129 E. Main St.	21801
Wheaton	11510 Georgia Ave.	20902

SERVICE CENTER

IRS Service Center	Philadelphia, PA	19255
--------------------	------------------	-------

TELEPHONE NUMBERS

Taxpayer Service - Tax Assistance	1 (800)	424-1040
except - Baltimore (local)		962-2590
- Montgomery County (local)		488-3100
- Prince George's County (local)		488-3100
Tax Refund Information	1 (800)	554-4477
except Baltimore (local)		244-7306
Bank, Post Office and Library Hot Line	1 (800)	221-1535
"Forms Only" Telephone Number	1 (800)	424-3676

STATE TAX FORMS

Department of Income Tax
 Income Tax Bldg.
 Annapolis, MD 21401
 1 (301) 269-3441

MASSACHUSETTS

Massachusetts

IRS - ADDRESSESDISTRICT

Boston	JFK Bldg., Government Ct.	02203
--------	---------------------------	-------

POSTS OF DUTY

Brockton	166 Main St.	02401
Cambridge	186 Alewife Brook Pkwy.	02138
Fitchburg	P. J. Philbin Federal Bldg. 865 Main St.	01420
Greenfield	Mohawk Mall, 91 Main St.	01301
Hyannis	720 Main St.	02601
Lawrence	170 Common St.	01840
Lynn	20 School St.	01901
Marlborough	110 Pleasant St. Corbin Plaza	01752
New Bedford	53 N. 6th St.	02741
Pittsfield	78 Center St. Federal Bldg.	01202
Quincy	1458 Hancock St.	02159
Springfield	1550 Main St.	01103
Worcester	595 Main St. Federal Bldg. & Cthse.	01601

SERVICE CENTER

IRS Service Center

Andover, MA

05501

TELEPHONE NUMBERS

Taxpayer Service - Tax Assistance	1 (800) 424-1040
except Boston (local)	523-1040
Tax Refund Information	1 (800) 554-4477
except Boston (local)	523-8602
Bank, Post Office and Library Hot Line	1 (800) 221-1535
"Forms Only" Telephone Number	1 (800) 424-3676

STATE TAX FORMS

Department of Revenue
100 Cambridge St.
Boston, MA 02204
1 (617) 727-4392

MICHIGAN

Michigan

IRS - ADDRESSESDISTRICT

Detroit	477 Michigan Ave. B12 McNamara Bldg.	48226
---------	---	-------

POSTS OF DUTY

Alpena	First & Water Sts.	49707
Ann Arbor	3001 S. State St.	48104
Benton Harbor	175 Territorial Rd. Federal Office Bldg.	49022
Escanaba	2727 N. Lincoln Rd.	49829
Flint	600 Church St.	48503
Grand Rapids	110 Michigan Ave. NW	49503
Houghton	706 W. Sharon Road Cedar Bluff Prof. Bldg.	49931
Jackson	301 W. Michigan Ave. Midwest Centre	49201
Kalamazoo	410 W. Michigan Ave., Room 110	49006
Lansing	315 W. Allegan	48933
Livonia	37405 Ann Arbor Rd.	48150
Marquette	200 W. Washington St.	49855
Mt. Clemens	33 N. River Rd.	48043

Mt. Pleasant	316 N. Mission St.	48858
Muskegon	First & Western St. Post Office Bldg., Room 233	49440
Petoskey	212 E. Mitchell	49770
Pontiac	140 S. Saginaw St.	48058
Saginaw	100 S. Warren	48606
Sault St. Marie	511 Ashman	49783
Traverse City	207 Grandview Parkway	49684

SERVICE CENTER

IRS Service Center	Cincinnati, OH	45999
--------------------	----------------	-------

TELEPHONE NUMBERS

Taxpayer Service - Tax Assistance except Detroit (local)	1 (800) 424-1040 237-0800
Tax Refund Information - except Detroit (local)	1 (800) 554-4477 961-4282
Bank, Post Office and Library Hot Line	1 (800) 221-1535
"Forms Only" Telephone Number	1 (800) 424-3676

STATE TAX FORMS

Department of Treasury
Treasury Bldg.
Lansing, MI 48922
1 (517) 373-2873

MINNESOTA

Minnesota

IRS - ADDRESSESDISTRICT

St. Paul	316 N. Robert St. Cthse., Room G-55	55101
----------	--	-------

POSTS OF DUTY

Bemidji	522 Minnesota Ave., Room 409	56601
Brooklyn Ctr.	6040 Earle Brown Dr. Tower 1, Room 300	55430
Crookston	205 W. Fletcher	56716
Duluth	515 W. First St., Room 105	55802
Fergus Falls	225 W. Lincoln	56537
Hibbing	522 E. Howard St.	55746
Mankato	209 S. Second St., Suite 403	56001
Marshall	1301 E. College Dr.	56258
Minneapolis	210 3rd Ave. South, Room 149	55401
Rochester	102 S. Broadway	55901
St. Cloud	720 Germain	56301
Willmar	905 W. Litchfield Ave.	56201

SERVICE CENTER

IRS Service Center Andover, MA

05501

TELEPHONE NUMBERS

Taxpayer Service - Tax Assistance	1 (800) 424-1040
except Minneapolis (local)	291-1422
St. Paul (local)	291-1422
Tax Refund Information	1 (800) 554-4477
except St. Paul (local)	224-4288
Bank, Post Office and Library Hot Line	1 (800) 221-1535
"Forms Only" Telephone Number	1 (800) 424-3676

STATE TAX FORMS

Department of Revenue
 B-20 Centennial Office Bldg.
 St. Paul, MN 55145
 1 (612) 296-9118

MISSISSIPPIIRS - ADDRESSESDISTRICT

Jackson	100 W. Capital St., Suite 504	39269
---------	-------------------------------	-------

POSTS OF DUTY

Clarksdale	3rd St. & Sharkey Ave., Room 326	38614
Columbus	2209 5th St. North Lancaster Park	39701
Greenville	P.O. Courthouse-Main St. Room 205	38701
Greenwood	200 Washington St., Room 319	38930
Gulfport	13th & 30th Aves. One Govt. Plaza, Room 300	39501
Hattiesburg	Main & New Orleans St. Room 316	39401
McComb	118 N. 6th St.	39648
Meridian	2303 13th St.	39301
Tupelo	Main & Church Sts. Fed. Office Bldg., Room 317	38801

SERVICE CENTER

IRS Service Center	Atlanta, GA	31101
--------------------	-------------	-------

TELEPHONE NUMBERS

Taxpayer Service - Tax Assistance

1 (800) 424-1040

Tax Refund Information

1 (800) 554-4477

Bank, Post Office and Library Hot Line

1 (800) 221-1535

"Forms Only" Telephone Number

1 (800) 424-3676

STATE TAX FORMS

State Tax Commission
P.O. Box 960
Jackson, MS 39205
1 (601) 359-1141

MISSOURI

Missouri

IRS - ADDRESSESDISTRICT

St. Louis	1114 Market St.	63101
-----------	-----------------	-------

POSTS OF DUTY

Cape Girardeau	339 Broadway	63701
Chillicothe	919 Jackson St.	64601
Clayton	200 S. Hanley, 8th Fl.	63105
Columbia	608 E. Cherry St.	65201
Florissant	2218 North Hwy. 67	63033
Hannibal	801 Broadway	63401
Independence	3720 Elizabeth	64057
Jefferson City	3702 W. Truman Blvd.	65109
Joplin	302 Joplin St., Room 108	64801
Kansas City	5800 East Bannister Rd. Rm. 201	64134
Mehlville	4464 Lemay Ferry Rd.	63129
Poplar Bluff	2725 N. Westwood Blvd., Office 2	63901

Rolla	400 Main St.	65401
St. Joseph	201 S. 8th St.	64501
Sedalia	319 S. Lamine St.	65301
Springfield	1949 E. Sunshine St.	65804

SERVICE CENTER

IRS Service Center	Kansas City, MO	64999
--------------------	-----------------	-------

TELEPHONE NUMBERS

Taxpayer Service - Tax Assistance except St. Louis (local)	1 (800) 424-1040 342-1040
Tax Refund Information except St. Louis (local)	1 (800) 554-4477 241-4700
Bank, Post Office and Library Hot Line	1 (800) 221-1535
"Forms Only" Telephone Number	1 (800) 424-3676

STATE TAX FORMS

MONTANA

Montana

IRS - ADDRESSESDISTRICT

Helena	301 South Park	59626
--------	----------------	-------

POSTS OF DUTY

Billings	2401 Grand Ave. Security Fed. Svgs. Bldg.	59102
Bozeman	Babcock and Tracy Sts. Fed. Bldg., Room 101	59771
Butte	408 N. Main, Fed. Bldg.	59701
Great Falls	#7 Third St. North Suite 303, Library Ctr.	59403
Kalispell	140 First Ave. East City Ctr. Bldg.	59901
Missoula	800 Kensington, 2nd Floor	59801

SERVICE CENTER

IRS Service Center	Odgen, UT	84201
--------------------	-----------	-------

TELEPHONE NUMBERS

Taxpayer Service - Tax Assistance	1 (800) 424-1040
Tax Refund Information	1 (800) 554-4477
Bank, Post Office and Library Hot Line	1 (800) 221-1535
"Forms Only" Telephone Number	1 (800) 424-3676

STATE TAX FORMS

Department of Revenue
Mitchell Bldg.
Helena, MT 59620
1 (406) 444-2460

NEBRASKAIRS - ADDRESSESDISTRICT

Omaha	106 S. 15th St.	68102
-------	-----------------	-------

POSTS OF DUTY

Grand Island	3307 W. Capital Ave.	68801
Lincoln	100 Centennial Mall North Room 60	68508
Norfolk	1312 Norfolk Ave.	68701
North Platte	3rd and Bailey Streets	69101
Scottsbluff	4502 Avenue "I"-Room 203 Panhandle Research & Extension Center Bldg.	69361

SERVICE CENTER

IRS Service Center	Odgen, UT	84201
--------------------	-----------	-------

TELEPHONE NUMBERS

Taxpayer Service - Tax Assistance except Omaha (local)	1 (800) 424-1040 422-1500
Tax Refund Information	1 (800) 554-4477
Bank, Post Office and Library Hot Line	1 (800) 221-1535
"Forms Only" Telephone Number	1 (800) 424-3676

STATE TAX FORMS

Department of Revenue
Box 94818-State Capitol
Lincoln, NE 68509
1 (800) 742-7474
1 (402) 471-2971 Outside of State

NEVADA

Nevada

IRS - ADDRESSES

DISTRICT

Las Vegas

300 Las Vegas Blvd. South

89101

POST OF DUTY

Reno

300 Booth St.

89509

SERVICE CENTER

IRS Service Center

Ogden, UT

84201

TELEPHONE NUMBERS

Taxpayer Service - Tax Assistance	1 (800) 424-1040
Tax Refund Information	1 (800) 554-4477
Bank, Post Office and Library Hot Line	1 (800) 221-1535
"Forms Only" Telephone Number	1 (800) 424-3676

STATE TAX FORMS

Nevada does not have a personal income tax.

NEW HAMPSHIRE

New Hampshire

IRS - ADDRESSESDISTRICT

Portsmouth	80 Daniel St.	03801
------------	---------------	-------

POSTS OF DUTY

Berlin	Mt. Forist St.	03570
Concord	55 Pleasant St.	03301
Keene	196 Main St.	03431
Laconia	719 Main St.	03247
Manchester	275 Chestnut St.	03103
Nashua	128 Main St.	03060

SERVICE CENTER

IRS Service Center	Andover, MA	05501
--------------------	-------------	-------

TELEPHONE NUMBERS

Taxpayer Service - Tax Assistance	1 (800) 424-1040
Tax Refund Information	1 (800) 554-4477
Bank, Post Office and Library Hot Line	1 (800) 221-1535
"Forms Only" Telephone Number	1 (800) 424-3676

STATE TAX FORMS

New Hampshire does not have a personal income tax.

NEW JERSEYIRS - ADDRESSESDISTRICT

Newark	970 Broad St.	07102
--------	---------------	-------

POSTS OF DUTY

Asbury Park	601 Grand Ave.	07712
Bloomfield	2 Broad St.	07003
Camden	2600 Mt. Ephraim Ave.	08104
Hackensack	15 Warren St.	07601
Jersey City	30 Montgomery St.	07302
Mays Landing	1800 Atlantic Ave. Wilvin Office Plaza	08330
Morris Plains	202 Johnson Rd.	07950
Mountainside	200 Sheffield St.	07092
New Brunswick	167 New St.	08901
Paterson	100 Hamilton Plaza	07505
Toms River	Rt. 37 & Law St.	08753
Trenton	222 S. Warren St.	08608
Vineland	319 Landis Ave.	08360

SERVICE CENTER

IRS Service Center

Holtsville, NY

00501

TELEPHONE NUMBERS

Taxpayer Service - Tax Assistance	1 (800) 424-1040
except Newark (local)	622-0600
Tax Refund Information	1 (800) 554-4477
except Newark (local)	624-1223
Bank, Post Office and Library Hot Line	1 (800) 221-1535
"Forms Only" Telephone Number	1 (800) 424-3676

STATE TAX FORMS

Department of Treasury
50 Barracks St.
Trenton, NJ 08646
1 (609) 292-6400

NEW MEXICO

New Mexico

IRS - ADDRESSESDISTRICT

Albuquerque

517 Gold Ave. SW
U.S. Federal Bldg.

87102

POSTS OF DUTY

Clovis

Fifth & Gidding, 2nd Fl.
Post Office & Fed. Bldg.

88101

Farmington

3539 E. 30th St., Suite 111

87401

Hobbs

414 W. Taylor St.

88240

Las Cruces

200 E. Griggs Ave, Room C111
H. Runnels Federal Bldg.

88001

Roswell

Richardson & Fifth
Room 113, Fed. Bldg. & Cthse.

88201

Santa Fe

Cathedral Place, Room 104
Old Federal Building

87501

SERVICE CENTER

IRS Service Center

Austin, TX

73301

TELEPHONE NUMBERS

Taxpayer Service - Tax Assistance	1 (800) 424-1040
Tax Refund Information	1 (800) 554-4477
Bank, Post Office and Library Hot Line	1 (800) 221-1535
"Forms Only" Telephone Number	1 (800) 424-3676

STATE TAX FORM

First National Bank Bldg. East
Albuquerque, NM 87102
1 (800) 432-5511

NEW YORK

New York

IRS - ADDRESSESDISTRICTS

Albany	Clinton Ave. & N. Pearl St.	12207
Brooklyn	35 Tillary St.	11201
Buffalo	111 W. Huron St.	14202
New York	120 Church St.	10007

POSTS OF DUTY

Bardonia	Rte. 304, Bardonia Plaza	10954
Batavia	Genesee Country Mall, Main St.	14020
Binghamton	11-17 Henry St. Fed. Office Bldg.	13902
Bronx	3000 White Plains Rd.	10467
Elmira	149 West Grey St.	14901
Flushing	136-59 37th Ave.	11354
Geneva	609 W. Washington St.	14456
Glen Falls	N. Gate Plaza Shopping Ctr.	12801
Gloversville	35 Bleecker St.	12078
Hamburg	229 Lake Street	14075

Ithaca	Babcock Hall Bldg Terrace Hill Office	14850
Jamaica	90-25 Sutphin Blvd.	11435
Jamestown	New Federal Office Bldg.	14701
Kingston	259 Fair St.	12401
Massena	Seaway Bldg., Rm. 22, Andrews St.	13662
Mineola	114 Old Country Rd.	11501
Newburgh	469 Broadway	12550
New York	55 W. 125th St.	10027
New York	1501 Broadway	10036
Niagara Falls	8416 Niagara Falls Blvd.	14304
Olean	5 Delaware Park Centre N. Union St.	14760
Oneonta	45 Dietz St.	13820
Plattsburgh	Federal Office Bldg. Margaret & Brinkerhoff Sts.	12901
Poughkeepsie	235 Main St.	12601
Riverhead	518 East Main St.	11901
Rochester	100 State St.	14614
Smithtown	444 Route 111	11787
Staten Island	45 Bay St.	10301
Syracuse	100 S. Clinton St. Federal Building	13260
Utica	291 Genesee St.	13501
Watertown	163-167 Arsenal St.	13601
White Plains	210 East Post Rd.	10601
Yonkers	53 S. Broadway	10701

SERVICE CENTERS

IRS Service Center

New York City and counties of Nassau, Holtsville, NY 00501
Rockland, Suffolk and Westchester

All other counties - Andover, MA 05501

TELEPHONE NUMBERS

Taxpayer Service - Tax Assistance	1 (800)	424-1040
except Bronx (local)		732-0100
Brooklyn (local)		596-3770
Buffalo (local)		855-3955
Manhattan (local)		732-0100
Nassau (local)		222-1131
Queens (local)		596-3770
Rockland County (local)		997-1510
Staten Island (local)		596-3770
Suffolk (local)		724-5000
Westchester County (local)		997-1510

Tax Refund Information	1 (800)	554-4477
except Brooklyn (local)		858-4461
Buffalo (local)		856-9320
Manhattan (local)		406-4080
Staten Island (local)		858-4461

Bank, Post Office and Library Hot Line	1 (800)	221-1535
--	---------	----------

"Forms Only" Telephone Number	1 (800)	424-3676
-------------------------------	---------	----------

STATE TAX FORMS

Department of Taxation
Bldg. #9, WA Harriman Campus
Albany, NY 12227
1 (800) 462-8100 (For in-state calls, toll free)
1-(518) 438-1073 (Out of state, not toll free)

NORTH CAROLINA

North Carolina

IRS - ADDRESSESDISTRICT

Greensboro	320 Federal Place	27401
------------	-------------------	-------

POSTS OF DUTY

Asheville	1 West Pack Square, Room 400	28801
Charlotte	6635 Executive Circle Suite 180	28202
Durham	400 W. Main St., 6th Fl.	27701
Fayetteville	225 Green St., Room 406	28303
Greenville	101 W. First St.	27834
Hickory	115 Fifth Ave.	28601
Raleigh	310 New Bern Ave., Room 208	27601
Wilmington	272 N. Front St., 2nd Fl.	28401
Winston-Salem	251 N. Main St., Suite 118	27101

SERVICE CENTER

IRS Service Center

Memphis, TN

37501

TELEPHONE NUMBERS

Taxpayer Service - Tax Assistance	1 (800) 424-1040
Tax Refund Information	1 (800) 554-4477
Bank, Post Office and Library Hot Line	1 (800) 221-1535
"Forms Only" Telephone Number	1 (800) 424-3676

STATE TAX FORMS

Department of Revenue
P.O. Box 25000
Raleigh, NC 27640
1 (919) 733-7211

NORTH DAKOTA

North Dakota

IRS - ADDRESSESDISTRICT

Fargo

653 Second Ave. North
Room 459

58102

POSTS OF DUTY

Bismarck

220 E. Rosser Ave.
Federal Office Bldg.

58501

Dickinson

235 Sims, Suite 16

58601

Grand Forks

3311 S. Washington

58201

Minot

100 1st St. SW, Room 312
Federal Office Bldg.

58701

SERVICE CENTERS

IRS Service Center

Ogden, UT

84201

TELEPHONE NUMBERS

Taxpayer Service - Tax Assistance	1 (800) 424-1040
Taxpayer Refund Information	1 (800) 554-4477
Bank, Post Office and Library Hot Line	1 (800) 221-1535
"Forms Only" Telephone Number	1 (800) 424-3676

STATE TAX FORMS

State Tax Department
 State Capitol Bldg.
 Bismark, ND 58505
 1 (701) 224-3450

OHIO

Ohio

PLRS - ADDRESSESDISTRICTS

Cincinnati	550 Main St., Room 3116	45202
Cleveland	1240 E. Ninth St.	44199

POSTS OF DUTY

Akron	2 S. Main St., Room 300	44308
Ashtabula	4314 Main St.	44004
Athens	1005 E. State St., Spencer Bldg.	45701
Bedford Hts.	5311 Norfield Rd., Room 220	44146
Canton	201 Cleveland Ave. SW	44702
Chillicothe	1534 N. Bridge St.	45601
Cleveland Hgts.	2490 Lee Blvd.	44118
Columbus	200 N. High St.	43215
Dayton	200 W. Second St.	45402
Defiance	208 Perry St.	43512
Findlay	646 Tiffin Ave.	45840
Lima	401 W. North St.	45801
Lorain	300 Broadway, Room 305	44052

Mansfield	180 N. Diamond St.	44901
Marion	125 Executive Dr., Room 105	43302
Painesville	8 N. State St., Room 405	44077
Portsmouth	804 Chillicothe St.	45662
Rocky River	20950 Center Ridge Rd.	44116
Sidney	113 N. Ohio Ave.	45365
Springdale	1313 E. Kemper Rd., Suite 303	45246
Springfield	150 N. Limestone St.	45502
Steubenville	500 Market St.	43952
Toledo	234 Summit St., Room 302	43604
Youngstown	120 S. Walnut St.	44503
Zanesville	65 S. 5th St.	43701

SERVICE CENTER

IRS Service Center	Cincinnati, OH	45999
--------------------	----------------	-------

TELEPHONE NUMBERS

Taxpayer Service - Tax Assistance	1 (800)	424-1040
except Cincinnati (local)		621-6281
Cleveland (local)		522-3000
Tax Refund Information	1 (800)	554-4477
except Cincinnati (local)		421-0329
Cleveland (local)		522-3037
Bank, Post Office and Library Hot Line	1 (800)	221-1535
"Forms Only" Telephone Number	1 (800)	424-3676

STATE TAX FORMS

Department of Taxation
 P.O. Box 2476
 Columbus, OH 43216
 1 (614) 433-7750

OKLAHOMA

Oklahoma

IRS - ADDRESSESDISTRICT

Oklahoma City	200 NW 4th St. Room 1210	73102
---------------	-----------------------------	-------

POSTS OF DUTY

Ardmore	Washington & Broadway	73401
Enid	301 West Main	73701
Lawton	705 B Ave., Suite 1	73501
McAlester	3rd & Carl Albert Pkwy.	74501
Muskogee	125 South Main Room 1B-22	74401
Norman	123 E. Tonhawa	73069
Shawnee	1619 N. Harrison	74801
Tulsa	423 S. Boulder, Suite 300	74103
Woodward	1120 Eleventh St.	73801

SERVICE CENTER

IRS Service Center

Austin, TX

73301

TELEPHONE NUMBERS

Taxpayer Service - Tax Assistance	1 (800) 424-1040
Tax Refund Information	1 (800) 554-4477
Bank, Post Office and Library Hot Line	1 (800) 221-1535
"Forms Only" Telephone Number	1 (800) 424-3676

STATE TAX FORMS

Tax Commission
2501 Lincoln Blvd.
Oklahoma City, OK 73194
1 (405) 521-3160

OREGON

Oregon

IRS - ADDRESSESDISTRICT

Portland	1220 SW Third Ave.	97204
----------	--------------------	-------

POSTS OF DUTY

Bend	745 NW Wall, Room 302	97701
Coos Bay	295 S. 10th St.	97420
Eugene	211 East 7th Ave., Room 119	97401
Klamath Falls	125 S. 6th St.	97601
Medford	310 W. 6th St.	97501
Ontario	368 SW Fifth Ave.	97914
Pendleton	611 SE Emigrant St.	97801
Roseburg	727 SE Mosher Ave.	97470
Salem	530 Center St. NE	97301

SERVICE CENTER

IRS Service Center

Ogden, UT

84201

TELEPHONE NUMBERS

Taxpayer Service - Tax Assistance	1 (800) 424-1040
except Eugene (local)	687-6468
Portland (local)	221-3960
Salem (local)	399-5623
Tax Refund Information	1 (800) 554-4477
except Portland (local)	294-5363
Bank, Post Office and Library Hot Line	1 (800) 221-1535
"Forms Only" Telephone Number	1 (800) 424-3676

STATE TAX FORMS

Department of Revenue
 955 Center NE
 Salem, OR 97310
 1 (503) 378-3359

PENNSYLVANIAIRS - ADDRESSES

Pennsylvania

DISTRICTS

Philadelphia	600 Arch St., Room 1420	19106
Pittsburgh	1000 Liberty Ave.	15222

POSTS OF DUTY

Altoona	1601 11th Ave., 2nd Floor	16601
Bethlehem	1 Bethlehem Plaza	18018
Bradford	119-125 Main St., Room 806-807	16701
Butler	Holly Point Center, Mezzanine 220 South Main street Rm. 201	16001
Chester	160 E. 7th St.	19013
Dubois	127 N. Brady St.	15801
Erie	1314 Griswald Plaza, Room 105	16501
Greensburg	201 Alwine St., Room 237	15601
Harrisburg	228 Walnut St., Room 650	17108
Jenkintown	801 Old York Rd., Noble Plaza	19046
Johnstown	Locust St. P.O. Bldg., Room 237	15901
Lancaster	48 W. Chestnut St.	17603
McKeesport	332 Fifth Ave.	15132

Monroeville	2735 Mosside Blvd. 4th Floor	15146
New Brighton	709 3rd Ave., 1st Floor	15066
Norristown	Swede & Airy Sts., Suite 605	19401
Pottsville	420 N. Centre St., Room 4	17901
Reading	45 S. Front St. East Shore Office Bldg.	19602
Scranton	401 Adams Ave.	18510
Sharon	34 Sharpsville Ave., 1st Floor	16146
State College	315 S. Allen St., Suite 316	16801
Stroudsburg	7th and Ann Sts., Room 202	18360
Sunbury	226 Market St.	17801
Washington	162 West Chestnut St.	15301
West Chester	724 E. Market St.	19380
Wilkes-Barre	20 N. Penna. Ave.	18702
Williamsport	240 W. Third St. Federal Building	17701
York	2801 Eastern Blvd.	17402

SERVICE CENTER

IRS Service Center	Philadelphia, PA	19255
--------------------	------------------	-------

REVISED: 1-29-88

TELEPHONE NUMBERS

Taxpayer Service - Tax Assistance	1 (800) 424-1040
except Philadelphia (local)	574-9900
Pittsburgh (local)	281-0112
Tax Refund Information -	
except Philadelphia (local)	1 (800) 554-4477
Pittsburgh (local)	592-8946
	281-3120
Bank, Post Office and Library Hot Line	1 (800) 221-1535
"Forms Only" Telephone Number	1 (800) 424-3676

STATE TAX FORMS

Department of Revenue
P.O. Box 8056
Harrisburg, PA
1 (717) 787-8201

REVISED: 1-29-88

RHODE ISLAND

Rhode Island

IRS - ADDRESSES

DISTRICT

Providence

380 Westminster Mall

02903

POSTS OF DUTY

Newport

130 Bellevue

02840

Warwick

333 Centerville Rd.

02886

SERVICE CENTER

IRS Service Center

Andover, MA

05501

TELEPHONE NUMBERS

Taxpayer Service - Tax Assistance	1 (800) 424-1040
Tax Refund Information	1 (800) 554-4477
Bank, Post Office and Library Hot Line	1 (800) 221-1535
"Forms Only" Telephone Number	1 (800) 424-3676

STATE TAX FORMS

Department of Taxation - Forms Desk
289 Promenade St.
Providence, RI 02908
1 (401) 277-3934

SOUTH CAROLINA

South Carolina

IRS - ADDRESSESDISTRICT

Columbia	1835 Assembly St.	29201
----------	-------------------	-------

POSTS OF DUTY

Anderson	315 S. McDuffie, Room 107	29624
Beaufort	210 Carteret St.	29902
Charleston	334 Meeting St.	29403
Florence	401 W. Evans St.	29501
Greenville	7 North Laurens St., Room M-14	29601
Greenwood	Hampton Ave. & Oregon Courthouse	29646
Myrtle Beach	1004 N. Kings Hwy.	29577
Orangeburg	319 Russell St. NE	29115
Rockhill	235 E. Main St. Roddey Trust Bldg.	29730
Spartanburg	201 Magnolia St.	29301

SERVICE CENTER

IRS Service Center

Atlanta, GA

31101

TELEPHONE NUMBERS

Taxpayer Service - Tax Assistance 1 (800) 424-1040

Tax Refund Information 1 (800) 554-4477

Bank, Post Office and Library Hot Line 1 (800) 221-1535

"Forms Only" Telephone Number 1 (800) 424-3676

STATE TAX FORMS

State Tax Commission
P.O. Box 125
Columbia, SC 29214
1 (803) 734-1830

SOUTH DAKOTAIRS - ADDRESSESDISTRICT

Aberdeen	115 4th Ave., S.E. Federal Bldg., Room 409	57401
----------	---	-------

POSTS OF DUTY

Huron	201 Fourth St. SW Federal Bldg., Room 400	57350
Pierre	225 S. Pierre St. Federal Bldg., Room 321	57501
Rapid City	515 Ninth St. Fed. Bldg. & Cthse., Room 219	57701
Sioux Falls	300 N. Dakota Ave., Room 9 Courthouse Plaza	57102
Watertown	533 First Ave. NW Bervin Bldg.	57201

SERVICE CENTER

IRS Service Center	Odgen, UT	84201
--------------------	-----------	-------

TELEPHONE NUMBERS

Taxpayer Service - Tax Assistance	1 (800) 424-1040
Tax Refund Information	1 (800) 554-4477
Bank, Post Office and Library Hot Line	1 (800) 221-1535
"Forms Only" Telephone Number	1 (800) 424-3676

STATE TAX FORMS

South Dakota does not have a personal income tax.

TENNESSEE

Tennessee

IRS - ADDRESSESDISTRICT

Nashville	801 Broadway	37203
-----------	--------------	-------

POSTS OF DUTY

Chattanooga	6300 East Gate Shopping Ctr.	37411
Columbia	Post Office Bldg., Room 403-A	38401
Cookeville	345 S. Jefferson St., Suite 307	38501
Jackson	33 Old Hickory Blvd., Suite 312	38301
Johnson City	201 Sunset Dr., Suite 201	37601
Knoxville	1111 Northshore Dr.	37919
Memphis	167 N. Main St., Room 329	38103
Memphis	959 Ridgeway Loop Rd.	38138
Winchester	Federal Office Bldg., Room 314	37398

SERVICE CENTER

IRS Service Center

Memphis, TN

37501

TELEPHONE NUMBERS

Taxpayer Service - Tax Assistance	1 (800) 424-1040
except Nashville (local)	259-4601
Tax Refund Information	1 (800) 554-4477
except Nashville (local)	242-4601
Bank, Post Office and Library Hot Line	1 (800) 221-1535
"Forms Only" Telephone Number	1 (800) 424-3676

STATE TAX FORMS

Department of Revenue
500 Deaderick St.
Nashville, TN 37242
1 (615) 741-4877

TEXAS

Texas

IRS - ADDRESSESDISTRICTS

Austin	300 E. 8th St.	78701
Dallas	1114 Commerce St. Room 123	75202
Houston	3223 Briarpark Dr.	77036

POSTS OF DUTY

Abilene	3rd & Pine St., Room 2305	79601
Amarillo	205 E. 5th St.	79189
Beaumont	3870 Eastex Freeway US Courthouse Bldg.	77703
Bryan	216 W. 26th St.	77801
Corpus Christi	400 Mann St., Rm. 100	78401
Dallas	1201 Camp Wisdom	75232
El Paso	700 E. San Antonio	79901
Eules	610 S. Industrial Suite Suite 100	76040
Fort Worth	801 Cherry St. Interfirst Tower, 27th Floor	76102

Harlingen	201 E. Monroe, Suite 2	78550
Houston	8876 Gulf Freeway	77017
Houston	515 N. Belt East	77060
Houston	515 Rusk Ave., Room 1012	77002
Laredo	1300 Matamoros St., Rm. 113	78040
Longview	1125 Judson Rd., Suite 182	75601
Lubbock	1205 Texas Ave., Room 315	79401
Lufkin	701 N. First St., Room 109	75901
McAllen	320 N. Main	78501
Mesquite	3939 East Highway 80, Third Floor	75050
Midland	200 E. Wall, Room 101	79701
Odessa	611 N. Tom Green Ave.	79761
Richardson	275 W. Campbell Rd., 3rd Fl.	75080
San Angelo	33 E. Twohig, Rm. 101	76903
San Antonio	5835 Callaghan Rd.	78228
San Antonio	727 E. Durango, Room A210	78206
Sherman	600 E. Tyler	75090
Texarkana	Fifth & Stateline (PO Bldg.) Fifth Fl.	75501
Tyler	3372 Loop 323, S/SW Commerce Sq.	75701
Victoria	312 S. Main U.S. Courthouse	79901
Waco	711 Washington Ave.	76701
Wichita Falls	2910 Kemp, Suite 200	76308

SERVICE CENTER

IRS Service Center

Austin, TX

73301

TELEPHONE NUMBERS

Taxpayer Service - Tax Assistance	1 (800)	424-1040
except Austin		472-1974
Corpus Christi		888-9431
Dallas		742-2440
El Paso		532-6116
Ft. Worth		263-9229
Houston		965-0440
San Antonio		229-1700
 Tax Refund Information	 1 (800)	 554-4477
except Dallas (local)		767-1792
Houston (local)		850-8801
 Bank, Post Office and Library Hot Line	 1 (800)	 221-1535
 "Forms Only" Telephone Number	 1 (800)	 424-3676

STATE TAX FORMS

Texas does not have a personal income tax.

UTAH

Utah

IRS - ADDRESSESDISTRICT

Salt Lake City	465 S. 400 East	84111
----------------	-----------------	-------

POSTS OF DUTY

Ogden	324 25th St., Room 1319	84401
Provo	88 W. First N., Room 114	84601

SERVICE CENTER

IRS Service Center	Ogden, UT	84201
--------------------	-----------	-------

TELEPHONE NUMBERS

Taxpayer Service - Tax Assistance	1 (800) 424-1040
Tax Refund Information	1 (800) 554-4477
Bank, Post Office and Library Hot Line	1 (800) 221-1535
"Forms Only" Telephone Number	1 (800) 424-3676

STATE TAX FORMS

State Tax Commission
P.O. Box 4000
Salt Lake City, UT 84134
1 (801) 530-6077

VERMONT

Vermont

IRS - ADDRESSESDISTRICT

Burlington	11 Elmwood Ave.	05401
------------	-----------------	-------

POSTS OF DUTY

Brattleboro	205 Main St. Merchants Bank Building	05301
Montpelier	87 State St.	05602
Rutland	151 West St.	05701

SERVICE CENTER

IRS Service Center	Andover, MA	05501
--------------------	-------------	-------

TELEPHONE NUMBERS

Taxpayer Service - Tax Assistance	1 (800) 424-1040
Tax Refund Information	1 (800) 554-4477
Bank, Post Office and Library Hot Line	1 (800) 221-1535
"Forms Only" Telephone Number	1 (800) 424-3676

STATE TAX FORMS

Department of Taxes
P.O. Box 694
Montpelier, VT 05602
1 (802) 828-2515

VIRGINIA

Virginia

IRS - ADDRESSESDISTRICT

Richmond	400 North 8th St.	23219
----------	-------------------	-------

POSTS OF DUTY

Bailey's Crossroads	5205 Leesburg Pike	22041
Bristol	2195 Euclid Ave.	24201
Charlottesville	255 W. Main St.	22901
Danville	609 Keen St. Allied Bldg., Suite 204	24540
Fredericksburg	601 Caroline St.	22401
Hampton	2017 Cunningham Dr., Suite 103	23666
Lynchburg	1100 Main St., Room 116	24504
Norfolk	200 Granby Mall Norfolk Fed. Bldg.	23510
Onancock	8 North St. Johnson Bldg.	23417
Roanoke	210 Franklin Rd. SW, Room 657	24011
Staunton	1820 N. Coalter St.	24401
Winchester	20 S. Cameron St.	22601

SERVICE CENTER

IRS Service Center

Memphis, TN

3750

TELEPHONE NUMBERS

Taxpayer Service - Tax Assistance	1 (800)	424-1040
except Bailey's Crossroads	(local)	557-9230
Richmond (local)		649-2361
Tax Refund Information	1 (800)	554-4477
except Richmond (local)		771-2369
Bank, Post Office and Library Hot Line	1 (800)	221-1535
"Forms Only" Telephone Number	1 (800)	424-3676

STATE TAX FORMS

Department of Taxation
P.O. Box 1317
Richmond, VA 23210
1 (804) 257-8000

WASHINGTONIRS - ADDRESSESDISTRICT

Seattle	915 Second Ave.	98174
---------	-----------------	-------

POSTS OF DUTY

Aberdeen	403 W. State St.	98520
Bellevue	520 112th Ave. NE, Suite 300	98004
Bellingham	104 W. Magnolia	98225
Bremerton	4040 Wheaton Way Quad 400 Bldg.	98310
Everett	3013 Colby Ave.	98201
Kennewick	1332 Grandridge Blvd., Suite 212	99336
Olympia	921 Lakeridge Dr., SW	98502
Spokane	920 W. Riverside Ave., Room 440	99201
Tacoma	1201 Pacific Ave. Plaza Level	98402
Vancouver	800 Franklin Ave., Suite 800	98660
Wenatchee	301 Yakima St., Room 303	98801
Yakima	402 E. Yakima Ave. Chinook Tower	98901

SERVICE CENTER

IRS Service Center

Ogden, UT

84201

TELEPHONE NUMBERS

Taxpayer Service - Tax Information	1 (800) 424-1040
except Seattle (local)	442-1040
Tax Refund Information	1 (800) 554-4477
except Seattle (local)	343-7221
"Forms Only" Telephone Number	1 (800) 424-3676

STATE TAX FORMS

Washington does not have a personal income tax.

WEST VIRGINIA

West Virginia

IRS - ADDRESSESDISTRICT

Parkersburg	425 Juliana St., Room 1004	26101
-------------	----------------------------	-------

POSTS OF DUTY

Bluefield	Federal & Scott Sts.	24701
Bridgeport	170 Thompson Dr. Holiday Plaza	26330
Charleston	500 Quarrier St.	25301
Huntington	5th Ave. & 9th St., Room 312	25701
Logan	Stratton & Washington Sts.	25601
Martinsburg	Maple Ave. & W. King Sts.	25401
Morgantown	76 High St., Room 215	26507
Wheeling	12th & Chaplin Sts.	26003
Sophia	James & Riffe Sts.	25921

SERVICE CENTER

IRS Service Center	Cincinnati, OH	45999
--------------------	----------------	-------

TELEPHONE NUMBERS

Taxpayer Service - Tax Assistance	1 (800) 424-1040
Taxpayer Refund Information	1 (800) 554-4477
Bank, Post Office and Library Hot Line	1 (800) 221-1535
"Forms Only" Telephone Number	1 (800) 424-3676

STATE TAX FORMS

State Tax Department
State Capitol Bldg. - West WB1
Charleston, WV 25305
1 (304) 348-2071

WISCONSIN

Wisconsin

IRS - ADDRESSESDISTRICT

Milwaukee	310 W. Wisconsin Ave.	53203
-----------	-----------------------	-------

POSTS OF DUTY

Appleton	1216 W. Wisconsin Ave. Room 109	54914
Brookfield	16595 W. Bluemound Rd.	53005
Eau Claire	505 S. Dewey St.	54702
Green Bay	325 E. Walnut St., Room 211	54301
Janesville	101 E. Milwaukee	53545
LaCrosse	425 State St.	54601
Madison	212 E. Washington Ave. Room 105	53703
Oshkosh	128 State St.	54901
Racine	6921 Mariner Dr.	53406
Rhineland	115 W. Davenport St.	54501
Rice Lake	221 W. Knapp	54868
Sheboygan	2108 Kohler Memorial Dr.	53081
Wausau	317 First St.	54401

SERVICE CENTER

IRS Service Center Kansas City, MO

64999

TELEPHONE NUMBERS

Taxpayer Service - Tax Assistance except Milwaukee (local)	1 (800) 424-1040 271-3780
Tax Refund Information except Milwaukee (local)	1 (800) 554-4477 291-1783
Bank, Post Office and Library Hot Line	1 (800) 221-1535
"Forms Only" Telephone Number	1 (800) 424-3676

STATE TAX FORMS

Department of Revenue
P.O. Box 8903
Madison, WI 53708
1 (608) 266-1961

WYOMING

Wyoming

IRS - ADDRESSESDISTRICT

Cheyenne	308 W. 21st St.	82001
----------	-----------------	-------

POSTS OF DUTY

Casper	100 East B St. (Fed. Bldg.)	82601
Rock Springs	79 Winston Drive Gateway Ctr. Suite 150	82901
Sheridan	2 N. Main St. (1st Plaza Bldg.) Third Floor	82801
Worland	1700 Robertson Ave. McLellen-Bower Bldg.	82401

SERVICE CENTER

IRS Service Center	Ogden, UT	84201
--------------------	-----------	-------

TELEPHONE NUMBERS

Taxpayer Service - Tax Assistance	1 (800) 424-1040
Tax Refund Information	1 (800) 554-4477
Bank, Post Office and Library Hot Line	1 (800) 221-1535
"Forms Only" Telephone Number	1 (800) 424-3676

STATE TAX FORMS

Wyoming does not have a personal income tax.

IRS Offices Located in Puerto Rico, Virgin Islands, Guam and
American Samoa

Puerto Rico

Street Address

Puerto Rico

Mercantile 9th Floor
Pons De Leon Ave., Stop 27 1/2
Hato Rey, PR 00918

Virgin Islands

No walk-in facility for forms
is available. For forms write to:
V.I. Bureau of Internal Revenue
P.O. Box 3186
St. Thomas, VI 00801

Guam & American Samoa

No walk-in facility for forms
is available. For forms write to:
Forms Distribution Center
P.O. Box 25866
Richmond, VA 23260